


3 1761 11648458 5

Government
Publications



Digitized by the Internet Archive
in 2023 with funding from
University of Toronto

<https://archive.org/details/31761116484585>

CAI NR 68

- T 17

Canada. National Revenue Dept. of Taxation Division



Government
Publications

468

AJ
4661
A33
1949
cop 2

(DEPARTMENT OF NATIONAL REVENUE
TAXATION DIVISION)

//

42

TAXATION STATISTICS

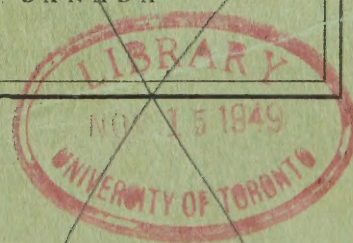
///

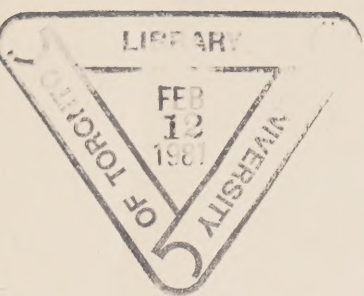
1949

Authorized for Publication by
THE HONOURABLE J. J. McCANN
Minister of National Revenue

PUBLISHED BY THE KING'S PRINTER, OTTAWA, CANADA

Price, 50 cents







DEPARTMENT OF NATIONAL REVENUE
TAXATION DIVISION

TAXATION STATISTICS

•
1949
•

Authorized for Publication by
THE HONOURABLE J. J. McCANN
Minister of National Revenue

CONTENTS

	PAGE
INTRODUCTION.....	5
STATISTICS OF GENERAL INTEREST.....	8
SECTION I—COLLECTION STATISTICS	
Table A—Total Annual Collections.....	15
Table B—Cost of Collections.....	16
Table C—Income War Tax—Subdivided.....	18
Table D—Excess Profits Tax—Subdivided.....	19
Table E—Tax Collections by Provinces.....	20
Table F—Collections by Taxation Years.....	22
Table G—Total Collections—1948-49 Fiscal Year—Districts and Provinces.....	24
SECTION II—CORPORATION STATISTICS	
Text and Annual Comparison.....	28
Table A—General Statement—Canada.....	32
Table B—Analysis of Corporation Returns by Historical Continuity—Canada.....	33
Table C—Analysis of Corporation Returns by Type of Owner—Canada.....	33
Table D—Allocation and Record of Income by Calendar Years—Canada.....	34
Table E—Distribution by Industrial Divisions and Major Industrial Classes—Canada.....	35
Table F—Distribution of Co-operative Companies by Provinces, Industrial Divisions and Income Classes—Canada.....	38
Table G—Distribution by Income Classes and Industrial Divisions—Canada and Provinces.....	39
Table H—Condensed Balance Sheets and Selected Revenues and Charges Distributed by Industrial Divisions and Major Industrial Classes—Canada.....	42
Table I—Condensed Balance Sheets and Selected Revenues and Charges Distributed by Industrial Divisions and Income Classes—Canada and Provinces.....	62
SECTION III—INDIVIDUAL INCOME TAX STATISTICS	
Text and Annual Comparison.....	104
Table A—General Statement—Canada and Provinces.....	109
Table B—Distribution by Income Classes—Canada.....	110
Table C—Distribution by Occupational Classes—Canada.....	116
Table D—Distribution by Cities or Place of Residence—Canada.....	120
Table E—Distribution by Tax Status, Dependents, Sex and Marital Status—Canada.....	130
Table F—Distribution by Income Classes—Provinces.....	135
Table G—Distribution by Occupational Classes—Provinces.....	138
Table H—Distribution by Income Classes in Selected Cities.....	141
Table I—Analysis of Business, Professional, Commission, Farm and Rental Income and Depreciation—Canada and Provinces.....	142
Table J—Distribution of Occupational Classes by Income—Canada.....	144
Table K—Distribution by Income Classes and Occupational Classes for the Years 1943, 1944 and 1945—Canada and Provinces.....	148
SECTION IV—SUCCESSION DUTY STATISTICS	
Text and Annual Comparison.....	160
Table A—Distribution by Provinces.....	161
Table B—Distribution by Size of Estate—Canada and Economic Areas.....	162
Table C—Distribution by Sex and Age—Canada and Economic Areas.....	174

DEPARTMENT OF NATIONAL REVENUE
TAXATION DIVISION

TAXATION STATISTICS

INTRODUCTION

The fourth annual volume of "Taxation Statistics" is published herein. This report, covering statistics arising from the work of the Taxation Division, Department of National Revenue, is presented in four sections.

Section I dealing with the annual tax collections of the Division is continued as in the previous years.

Section II covers corporation statistics for the 1947 taxation year as declared by the corporation and prior to assessment. This data, similar in arrangement to the statistics previously published for the years 1944 to 1946, has been expanded to include three new tables. Briefly, these deal with (a) the change in the composition of companies covered in 1947 as compared with 1946, (b) the type of ownership of companies covered in 1947 and (c) a special analysis of co-operatives by province, size of income and nature of business. Balance sheet and income analysis for 1947 has been extended by the addition of ten new items.

Section III presents individual statistics for the 1947 taxation year. This is the second year of presentation of individual statistics on the basis of a 10% sample of returns prior to assessment. Some of the more interesting figures have been condensed into short tables appearing at the front of the report with the basic data expressed in percentages. At the end of Section III figures are presented for the years 1943, 1944 and 1945 taken from assessed returns. This bridges the gap between previously published statistics for 1942 on an assessed basis and for 1946 on the revised unassessed basis.

Section IV deals with Succession Duty statistics on an assessed basis for the 1947-48 fiscal year. The presentation of these figures conforms with that of the preceding year.

V. W. SCULLY,
Deputy Minister of
National Revenue for Taxation,
Department of National Revenue

MARK F. SPROTT,
Director of Economics
and Statistics,
Taxation Division,
Department of National Revenue

Statistics of General Interest

Statistics of General Interest

Canadian Taxpayers By Income—1947

INCOME CLASS	NUMBER	INCOME			TAX		
		Total Income (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative	Total Tax (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative
Under \$ 800.....	32,160	\$ 24.0	0.43%	0.43%	\$ 0.2	0.03%	0.03%
\$ 800- 900.....	84,110	71.4	1.28	1.71	1.2	0.19	0.22
900- 1,000.....	97,020	92.1	1.65	3.36	2.9	0.47	0.69
1,000- 1,100.....	99,010	103.9	1.86	5.22	4.7	0.76	1.45
1,100- 1,200.....	94,710	108.9	1.95	7.17	6.3	1.01	2.46
1,200- 1,300.....	92,550	115.8	2.07	9.24	7.9	1.27	3.73
1,300- 1,400.....	86,070	116.3	2.08	11.32	9.1	1.46	5.19
1,400- 1,500.....	75,770	110.1	1.97	13.29	9.4	1.51	6.70
1,500- 1,600.....	96,860	150.6	2.70	15.99	10.7	1.72	8.42
1,600- 1,700.....	108,900	180.5	3.23	19.22	11.3	1.82	10.24
1,700- 1,800.....	119,760	210.6	3.77	22.99	12.2	1.96	12.20
1,800- 1,900.....	126,480	235.3	4.22	27.21	13.3	2.14	14.34
1,900- 2,000.....	125,160	245.6	4.40	31.61	14.0	2.25	16.59
2,000- 2,100.....	121,510	251.2	4.50	36.11	14.3	2.30	18.89
2,100- 2,200.....	115,650	250.7	4.49	40.60	16.2	2.60	21.49
2,200- 2,300.....	103,640	235.1	4.21	44.81	15.4	2.48	23.97
2,300- 2,400.....	91,220	216.3	3.88	48.69	15.1	2.43	26.40
2,400- 2,500.....	80,980	200.1	3.59	52.28	14.8	2.38	28.78
2,500- 2,600.....	69,490	178.9	3.21	55.49	14.2	2.28	31.06
2,600- 2,700.....	60,900	162.8	2.92	58.41	13.6	2.19	33.25
2,700- 2,800.....	50,980	141.6	2.54	60.95	12.4	1.99	35.24
2,800- 2,900.....	42,010	121.0	2.17	63.12	11.1	1.78	37.02
2,900- 3,000.....	37,400	111.5	2.00	65.12	10.7	1.72	38.74
3,000- 3,500.....	121,940	397.2	7.12	72.24	42.2	6.78	45.52
3,500- 4,000.....	64,460	243.2	4.36	76.60	29.7	4.77	50.29
4,000- 4,500.....	38,750	165.8	2.97	79.57	22.6	3.63	53.92
4,500- 5,000.....	24,650	117.8	2.11	81.68	17.5	2.81	56.73
5,000- 6,000.....	30,200	165.2	2.96	84.64	26.7	4.29	61.02
6,000- 7,000.....	18,480	120.0	2.15	86.79	21.4	3.44	64.46
7,000- 8,000.....	12,360	93.0	1.67	88.46	18.1	2.91	67.37
8,000- 9,000.....	8,750	74.5	1.33	89.79	15.4	2.48	69.85
9,000- 10,000.....	6,400	60.9	1.09	90.88	13.4	2.15	72.00
10,000- 15,000.....	16,240	195.4	3.50	94.38	49.5	7.96	79.96
15,000- 20,000.....	5,800	99.5	1.78	96.16	30.7	4.93	84.89
20,000- 25,000.....	2,527	56.2	1.01	97.17	19.8	3.18	88.07
25,000- 50,000.....	2,772	92.5	1.66	98.83	38.6	6.20	94.27
50,000- 100,000.....	648	43.0	0.77	99.60	21.8	3.50	97.77
Over 100,000.....	139	22.5	0.40	100.00	13.9	2.23	100.00
Grand Total.....	2,366,456	\$ 5,581.0	100.00%	100.00%	\$ 622.3	100.00%	100.00%

NOTE: For further information see Section III, page 110.

Statistics of General Interest

Canadian Taxpayers By Occupation—1947

OCCUPATION (Arranged in Order of Average Income)	Number	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Lawyers.....	3,886	\$ 7,822	\$ 30.4	0.54%	\$ 2,056	\$ 8.0	1.29%
Medical Doctors and Surgeons.....	7,442	7,666	57.0	1.02	1,799	13.4	2.15
Engineers and Architects.....	1,114	7,452	8.3	0.15	1,882	2.1	0.34
Dentists.....	3,557	5,713	20.3	0.36	1,049	3.7	0.59
Osteopaths and Chiropractors.....	480	4,348	2.1	0.04	665	0.3	0.05
Business Partners.....	44,026	4,267	187.8	3.37	796	35.0	5.62
Investors.....	52,859	4,197	221.8	3.97	1,136	60.1	9.66
Sole Business Proprietors.....	96,971	3,891	377.3	6.76	651	63.1	10.14
Salesmen.....	20,800	3,847	80.0	1.43	581	12.1	1.94
Forestry Operators.....	1,329	3,771	5.0	0.09	631	0.8	0.13
Deceased.....	1,137	3,646	4.2	0.08	777	0.9	0.14
Other Professions.....	2,075	3,553	7.4	0.13	518	1.1	0.18
Fishermen.....	3,580	3,042	10.9	0.20	384	1.4	0.22
Entertainers.....	1,451	2,736	4.0	0.07	321	0.5	0.08
Farmers.....	50,440	2,616	132.0	2.37	269	13.6	2.19
Authors and Writers.....	41	2,537	0.1	—	561	—	—
Pensioners.....	9,140	2,191	20.0	0.36	236	2.1	0.34
Estates.....	1,541	2,147	3.3	0.06	689	1.0	0.16
Employees.....	2,060,946	2,137	4,404.1	78.91	195	402.7	64.71
Unclassified.....	601	1,765	1.1	0.02	163	0.1	0.02
Nurses.....	3,000	1,279	3.8	0.07	90	0.3	0.05
Hunters, Trappers and Guides.....	40	1,175	0.1	—	50	—	—
Grand Total.....	2,366,456	\$ 2,358	\$ 5,581.0	100.00%	\$ 263	\$ 622.3	100.00%
Employees Sub-Divided as Follows:							
Unclassified.....	510	2,618	1.3	0.02	269	0.1	0.02%
Armed Services.....	19,430	2,171	42.2	0.76	156	3.0	0.48
Municipal Governments.....	52,040	2,157	112.3	2.01	143	7.5	1.20
Business Enterprises.....	1,737,898	2,156	3,746.1	67.12	202	350.2	56.28
Provincial Governments.....	46,401	2,132	98.9	1.77	170	7.9	1.27
Dominion Government.....	93,686	2,093	196.1	3.52	168	15.7	2.52
Educational Institutions.....	60,540	2,075	125.6	2.25	193	11.7	1.88
Foreign Governments.....	540	2,037	1.1	0.02	213	0.1	0.02
Other Institutions.....	44,681	1,660	74.2	1.33	136	6.1	0.98
Private Individuals.....	2,390	1,207	2.9	0.05	62	0.2	0.03
Agricultural Enterprises.....	2,830	1,194	3.4	0.06	66	0.2	0.03
Total Employees.....	2,060,946	\$ 2,137	\$ 4,404.1	78.91%	\$ 195	\$ 402.7	64.71%

NOTE: For further information see Section III, page 116.

Statistics of General Interest

Canadian Taxpayers by Place of Residence—1947

PLACE OF RESIDENCE (Arranged in Order of Average Income)	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Specified Cities—							
Quebec.....	35,021	\$ 2,585	\$ 90.5	1.62%	\$ 300	\$ 10.5	1.69%
Oshawa.....	11,243	2,552	28.7	0.52	317	3.6	0.58
The Pas and Flin Flon.....	3,541	2,546	9.0	0.16	257	0.9	0.14
Swift Current.....	1,892	2,541	4.8	0.09	330	0.6	0.10
Sault Ste. Marie.....	10,614	2,535	26.9	0.48	271	2.9	0.47
Montreal.....	333,125	2,508	835.4	14.97	327	109.1	17.53
Sudbury and Copper Cliff.....	12,141	2,493	30.3	0.54	251	3.0	0.48
Toronto.....	359,119	2,472	887.8	15.91	321	115.4	18.55
Charlottetown.....	2,898	2,459	7.1	0.13	297	0.9	0.15
North Battleford and Battleford.....	1,660	2,449	4.1	0.07	257	0.4	0.06
Ottawa.....	59,165	2,442	144.5	2.59	292	17.3	2.78
Trail and Kimberley.....	6,811	2,441	16.6	0.30	247	1.7	0.27
Vancouver.....	132,093	2,396	316.5	5.67	283	37.4	6.01
St. Catharines.....	14,238	2,387	34.0	0.61	264	3.8	0.61
Three Rivers.....	7,123	2,387	17.0	0.30	217	1.6	0.26
Victoria.....	27,156	2,380	64.6	1.16	277	7.5	1.21
Halifax.....	27,678	2,378	65.8	1.18	269	7.4	1.19
Lethbridge.....	5,687	2,371	13.5	0.24	259	1.5	0.24
Calgary.....	34,645	2,369	82.1	1.47	270	9.3	1.49
Windsor.....	42,820	2,365	101.3	1.82	236	10.1	1.62
Prince Rupert.....	2,660	2,355	6.3	0.11	250	0.7	0.11
Edmundston.....	1,862	2,347	4.4	0.08	200	0.4	0.07
Moose Jaw.....	6,451	2,333	15.1	0.27	224	1.4	0.22
Saint John.....	14,410	2,330	33.6	0.60	260	3.8	0.61
Brantford.....	14,452	2,328	33.6	0.60	251	3.6	0.58
Ft. William and Port Arthur....	20,055	2,326	46.6	0.84	234	4.7	0.76
Timmins, Porcupine and Schumacher.....	7,454	2,317	17.3	0.31	201	1.5	0.24
London.....	31,702	2,302	73.0	1.31	257	8.1	1.30
Hamilton.....	66,897	2,298	153.7	2.75	241	16.2	2.60
Winnipeg.....	99,978	2,292	229.2	4.11	247	24.7	3.97
Moncton.....	7,623	2,274	17.3	0.31	220	1.7	0.27
Campbellton.....	1,470	2,271	3.3	0.06	184	0.3	0.05
Sydney.....	6,992	2,265	15.8	0.28	206	1.4	0.23
Medicine Hat.....	3,604	2,264	8.2	0.15	224	0.8	0.13
Sub-Total.....	1,414,280		3,437.9			414.2	

NOTE: For further information see Section III, page 120.

Statistics of General Interest

Canadian Taxpayers by Place of Residence—1947 (Cont'd)

Canadian Taxpayers by Place of Residence—1947 (Cont'd)							
PLACE OF RESIDENCE (Arranged in Order of Average Income)	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Specified Cities—(Cont'd)							
Sub-Total Forward	1,414,280		\$ 3,437.9			\$ 414.2	
Saskatoon and Sutherland	13,949	\$ 2,262	31.5	0.56%	\$ 222	3.1	0.50%
Sherbrooke	9,646	2,251	21.7	0.39	217	2.1	0.34
Kingston	10,722	2,245	24.1	0.43	236	2.5	0.40
Kitchener and Waterloo	19,928	2,243	44.7	0.80	244	4.9	0.79
Peterborough	11,855	2,216	26.3	0.47	227	2.7	0.43
Brandon	4,413	2,210	9.7	0.17	208	0.9	0.14
Edmonton	37,850	2,204	83.4	1.49	218	8.3	1.33
Prince Albert	3,590	2,199	7.9	0.14	201	0.7	0.11
Regina	21,550	2,194	47.3	0.85	224	4.8	0.77
Weyburn	1,380	2,191	3.0	0.05	219	0.3	0.05
Fredericton	3,664	2,180	8.0	0.14	228	0.8	0.13
New Westminster	18,197	2,160	39.3	0.70	194	3.5	0.56
Nelson	2,350	2,154	5.1	0.09	181	0.4	0.06
Yorkton	1,501	2,153	3.2	0.06	198	0.3	0.05
Summerside	881	2,144	1.9	0.04	176	0.2	0.03
Portage La Prairie	1,631	2,039	3.3	0.06	196	0.3	0.05
Hull	7,543	1,993	15.0	0.27	143	1.1	0.18
Glace Bay	2,420	1,929	4.7	0.09	128	0.3	0.05
Total of Specified Cities	1,587,350	2,405	3,818.0	68.41	284	451.4	72.54
Other Cities over 15,000 of							
Population	89,428	2,290	204.8	3.67	222	19.8	3.18
Towns 5,000 to 15,000	136,750	2,260	309.0	5.54	220	30.0	4.82
Towns 2,500 to 5,000	103,036	2,341	241.2	4.32	238	24.6	3.95
Towns below 2,500 and Rural	440,924	2,228	982.3	17.60	210	92.6	14.88
Yukon	2,030	2,349	4.8	0.09	269	0.5	0.08
North West Territories	1,640	2,399	3.9	0.07	285	0.5	0.08
Total Resident in Canada	2,361,158	2,356	5,564.0	99.70	262	619.4	99.53
Non-Resident Taxpayers							
Great Britain	920	2,339	2.2	0.04	263	0.2	0.03
United States	4,140	3,279	13.6	0.24	565	2.3	0.37
Elsewhere	238	5,239	1.2	0.02	1,479	0.4	0.07
Grand Total	2,366,456	\$ 2,358	\$ 5,581.0	100.00%	\$ 263	\$ 622.3	100.00%

NOTE: For further information see Section III, page 120.

Statistics of General Interest

Canadian Taxpayers by Sex and Marital Status—1947

CLASSIFICATION	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Single Males—							
Taxed as Single:							
With No Dependents.....	522,056	\$ 1,702	\$ 888.4	15.92%	\$ 203	\$ 106.1	17.05%
With 1 Dependent.....	4,721	1,749	8.3	0.15	145	0.7	0.11
With 2 or more Dependents.....	2,861	1,892	5.4	0.10	153	0.4	0.06
Taxed as Married:							
With No Dependents.....	32,781	2,528	82.9	1.48	213	7.0	1.12
With 1 Dependent.....	3,593	2,795	10.0	0.18	279	1.0	0.16
With 2 Dependents.....	1,512	2,765	4.2	0.07	218	0.3	0.05
With 3 Dependents.....	540	2,617	1.4	0.03	152	0.1	0.02
With 4 Dependents.....	210	2,700	0.6	0.01	114	—	—
With 5 Dependents.....	80	4,575	0.4	0.01	563	0.1	0.02
With 6 or more Dependents.....	50	3,120	0.1	—	160	—	—
Total Single Males.....	568,404	1,762	1,001.7	17.95	204	115.7	18.59
Married Males—							
Taxed as Single:							
With No Dependents.....	74,459	2,678	199.4	3.57	520	38.7	6.22
With 1 Dependent.....	10,146	3,035	30.8	0.55	580	5.9	0.95
With 2 or more Dependents.....	6,987	3,640	25.5	0.46	737	5.1	0.82
Taxed as Married:							
With No Dependents.....	501,686	3,057	1,533.6	27.48	372	186.4	29.95
With 1 Dependent.....	302,036	2,851	861.1	15.43	270	81.5	13.10
With 2 Dependents.....	216,342	3,043	658.2	11.79	299	64.7	10.40
With 3 Dependents.....	88,865	3,128	278.0	4.98	297	26.4	4.24
With 4 Dependents.....	33,044	3,077	101.7	1.82	251	8.3	1.33
With 5 Dependents.....	13,638	3,102	42.3	0.76	233	3.2	0.51
With 6 or more Dependents.....	9,730	3,249	31.6	0.57	219	2.1	0.34
Total Married Males.....	1,256,933	2,993	3,762.2	67.41	336	422.3	67.86
Total Males.....	1,825,337	2,610	4,763.9	85.36	295	538.0	86.45
Single Females—							
Taxed as Single:							
With No Dependents.....	402,606	1,442	580.5	10.40	145	58.3	9.37
With 1 Dependent.....	2,200	1,488	3.3	0.06	126	0.3	0.05
With 2 or more Dependents.....	882	1,527	1.3	0.02	124	0.1	0.02
Taxed as Married:							
With No Dependents.....	17,773	2,402	42.7	0.77	199	3.6	0.57
With 1 Dependent.....	1,152	2,858	3.3	0.06	326	0.4	0.06
With 2 Dependents.....	282	2,929	0.8	0.01	323	0.1	0.02
With 3 Dependents.....	100	3,620	0.4	0.01	390	—	—
With 4 Dependents.....	30	3,900	0.1	—	433	—	—
With 5 Dependents.....	—	—	—	—	—	—	—
With 6 or more Dependents.....	—	—	—	—	—	—	—
Total Single Females.....	425,025	1,488	632.4	11.33	148	62.8	10.09
Married Females—							
Taxed as Single:							
With No Dependents.....	105,369	1,465	154.4	2.77	163	17.2	2.77
With 1 Dependent.....	1,504	2,729	4.1	0.07	572	0.9	0.14
With 2 or more Dependents.....	745	4,549	3.4	0.06	1,239	0.9	0.14
Taxed as Married:							
With No Dependents.....	6,453	2,584	16.7	0.30	296	1.9	0.31
With 1 Dependent.....	1,042	2,790	2.9	0.05	275	0.3	0.05
With 2 Dependents.....	620	3,097	1.9	0.03	315	0.2	0.03
With 3 Dependents.....	220	3,586	0.8	0.02	441	0.1	0.02
With 4 Dependents.....	100	3,420	0.3	0.01	340	—	—
With 5 Dependents.....	31	3,903	0.1	—	903	—	—
With 6 or more Dependents.....	10	4,900	0.1	—	500	—	—
Total Married Females.....	116,094	1,591	184.7	3.31	186	21.5	3.46
Total Females.....	541,119	1,510	817.1	14.64	155	84.3	13.55
Grand Total—Males and Females.....	2,366,456	\$ 2,358	\$ 5,581.0	100.00%	\$ 263	\$ 622.3	100.00%

NOTE: For further information see Section III, page 130.

SECTION I
COLLECTION STATISTICS

TOTAL ANNUAL COLLECTIONS

The Taxation Division of the Department of National Revenue administers three acts of the Dominion Government, namely:

“The Income Tax Act” enacted 1948,

“The Excess Profits Tax Act, 1940”,

“The Dominion Succession Duty Act” enacted 1941.

The Income Tax Act became effective on January 1, 1949 and replaced the former Income War Tax Act which was originally enacted in 1917. During the war of 1914-18 there was also enacted the “Business Profits War Tax Act” the administration of which was eventually merged

with the Income War Tax Act administration. The Business Profits War Tax Act was substantially similar in intent to the recent Excess Profits Tax Act and in the table below the collections under the two acts are placed in the same column but are so separated in time as to be clearly distinguishable insofar as revenues are concerned.

Annual collections under these acts are given below on a Government Fiscal Year basis. All figures are given “net” after deducting refunds of any taxes in the same year and include any interest or penalty collected in addition to the tax.

TABLE A
ANNUAL COLLECTIONS OF THE TAXATION DIVISION
Department of National Revenue

Fiscal Year Ended March 31	Income Tax	Excess Profits Tax	Succession Duties	Total
	\$	\$	\$	\$
1917	—	12,506,517	—	12,506,517
1918	—	21,271,084	—	21,271,084
1919	9,349,720	32,970,062	—	42,319,782
1920	20,263,740	44,145,184	—	64,408,924
1921	46,381,824	40,841,401	—	87,223,225
1922	78,684,355	22,815,667	—	101,500,022
1923	59,711,538	13,031,462	—	72,743,000
1924	54,204,028	4,752,681	—	58,956,709
1925	56,248,043	2,704,427	—	58,952,470
1926	55,571,962	1,173,449	—	56,745,411
1927	47,386,309	710,102	—	48,096,411
1928	56,571,047	956,031	—	57,527,078
1929	59,422,323	455,232	—	59,877,555
1930	69,020,726	173,300	—	69,194,026
1931	71,048,022	34,430	—	71,082,452
1932	61,254,400	3,000	—	61,257,400
1933	62,066,697	54	—	62,066,751
1934	61,399,172	Nil	—	61,399,172
1935	66,808,066	“	—	66,808,066
1936	82,709,803	“	—	82,709,803
1937	102,365,242	“	—	102,365,242
1938	120,365,532	“	—	120,365,532
1939	142,026,138	“	—	142,026,138
1940	134,448,566	“	—	134,448,566
1941	248,143,022	23,995,269	—	272,138,291
1942	510,243,017	135,168,345	6,956,574	652,367,936
1943	910,188,672	454,580,677	13,273,483	1,378,042,832
1944	1,151,757,035	468,717,840	15,019,831	1,635,494,706
1945	1,072,758,068	465,805,356	17,250,798	1,555,814,222
1946	937,729,273	494,196,483	21,447,574	1,453,373,330
1947	963,458,245	448,697,443	23,576,071	1,435,731,759
1948	1,059,848,357	227,030,494	30,828,040	1,317,706,891
1949	1,297,999,404	44,791,918	25,549,777	1,368,341,099
Totals	9,669,432,346	2,961,527,908	153,902,148	12,784,862,402

COST OF COLLECTIONS

The cost of collecting the revenues enumerated in Table "A" is given below. These costs include salaries, printing, travelling expenses, stationery, supplies etc., but exclude building rentals and the rental value of

space occupied in Government-owned buildings. Refunds of taxes are deducted from collections and are therefore not included as a cost of administration.

TABLE B COST OF COLLECTIONS

Fiscal Year Ended March 31	Total Annual Collections	Total Annual Cost	Percentage Cost of Collection
	\$	\$	%
1917	12,506,517	58,175	0.46
1918	21,271,084	108,197	0.51
1919	42,319,782	495,798	1.17
1920	64,408,924	1,145,088	1.78
1921	87,223,225	1,935,988	2.24
1922	101,500,022	2,277,350	2.24
1923	72,743,000	2,040,461	2.80
1924	58,956,709	1,935,242	3.28
1925	58,952,470	1,693,025	2.87
1926	56,745,411	1,726,057	3.04
1927	48,096,411	1,719,760	3.58
1928	57,527,078	1,948,077	3.39
1929	59,877,555	2,124,910	3.55
1930	69,194,026	2,138,997	3.10
1931	71,082,452	2,156,439	3.03
1932	61,257,400	2,131,151	3.48
1933	62,066,751	1,964,326	3.16
1934	61,399,172	1,913,894	3.12
1935	66,808,066	1,969,808	2.95
1936	82,709,803	2,114,358	2.56
1937	102,365,242	2,132,280	2.08
1938	120,365,532	2,254,961	1.87
1939	142,026,138	2,425,700	1.70
1940	134,448,566	2,488,268	1.85
1941	272,138,291	2,891,438	1.06
1942	652,367,936	3,839,989	0.59
1943	1,378,042,832	5,442,752	0.39
1944	1,635,494,706	7,959,762	0.49
1945	1,555,814,222	9,926,241	0.64
1946	1,453,373,330	11,796,342	0.81
1947	1,435,731,759	13,734,591	0.96
1948	1,317,706,891	19,627,980	1.49
1949	1,368,341,099	28,061,931	2.05
Totals	12,784,862,402	146,179,336	1.14

COLLECTIONS UNDER THE INCOME WAR TAX ACT SUBDIVIDED

The Income War Tax Act, now superseded by the Income Tax Act, levied several different taxes on incomes, a brief description of which follows below. Section references relate to the former Income War Tax Act which was in effect for the first nine months of the latest fiscal year covered in this report.

General Income Tax on Individuals—This constitutes the main source of personal income tax and is levied under Section 9(1) of the Act. The rates of tax are set forth in paragraphs A and AA of the First Schedule to the Act. The detailed rates for the 1947 Taxation Year are given in Section III of this report, page 108.

General Income Tax on Corporations—This is levied under Section 9(2) of the Act at rates set forth in paragraphs C, D and E of the First Schedule. The rates of tax for the 1947 and 1948 Taxation Years were:

Companies filing unconsolidated returns.....	30%
Companies filing consolidated returns.....	32%
Non-resident-owned investment companies.....	15%

The rates of tax for the Taxation Years 1940 to 1946 inclusive were:

Companies filing unconsolidated returns.....	18%
Companies filing consolidated returns.....	20%
Non-resident-owned investment companies.....	22½%

Tax on Dividends and Interest—

- (1) **If Paid to Residents in a Currency at a Premium in Excess of 5%**—Under Section 9B(1) of the Act there is levied on residents of Canada a tax of 5% on interest and dividends paid by Canadian debtors if the payment is made in foreign currency which is at a premium in excess of 5%.
- (2) **If Paid to Non-Residents**—Under Section 9B(2) of the Act there is levied a tax of 15% on non-residents of Canada in respect of all dividends, interest, copyrights and certain other payments received from Canadian debtors. Interest on bonds issued or guaranteed by the Dominion of Canada is exempt from this tax and there are certain other qualifications not mentioned here.
- (3) **If Paid to a Non-Resident Parent Company**—Under Section 9B(11) there is levied a tax of 5%

on dividends paid by a resident subsidiary company to a non-resident parent company. This tax became effective on and after 30th April, 1947.

15% Tax on Rents and Royalties Paid to Non-Residents—This tax is levied under Section 27 of the Act and is imposed on the income of non-residents of Canada from rents and royalties received from Canadian sources. The tax is therefore very similar to the 15% tax levied under Section 9B(2) which also applies to non-residents.

Gift Tax—Under Section 88 of the Act a tax is levied on gifts at rates varying from 10% to 28%.

National Defence Tax—Under Section 91 of the Act a "National Defence Tax" was imposed during the Taxation Years 1940 and 1941. It was cancelled as of January 1, 1942. For the Government fiscal years during which it was applicable the revenue from the National Defence Tax has been included in the table below under the heading General Income Tax payable by individuals. For further details of the National Defence Tax see "Taxation Statistics—April 1946" pages 10 and 11.

1942 Deferred Tax—A small annual revenue is receivable from this tax, for details of which see P.100 of "Taxation Statistics" September 1947 and P.11 of "Taxation Statistics" April 1946.

Tax on Private Companies—In Section 96 of the Income War Tax Act there is granted to Private Companies the right to elect to pay a tax on undistributed income accumulated by such companies up to December 31, 1939. Having elected and paid the tax, the companies are then permitted to declare tax free dividends from the undistributed income. Subject to certain technical limitations a Private Company is one having not more than 75 shareholders (raised by amendment in 1947 from 50 as originally enacted). The rates of tax are graduated from 15% up to 33% according to the amount of the undistributed income accruing to each shareholder. The option of a Private Company to elect ceased after December 31, 1947.

The special optional tax on Private Companies was introduced in 1945 following the tabling of a report by the "Royal Commission on Taxation of Annuities and Family Corporations". The legislation is designed to reduce the tax problem faced by family held corporations upon the death of a large shareholder, a problem which has been magnified in recent years by the higher personal income tax rates plus the introduction of the Dominion Succession Duty Act.

TABLE C
SUBDIVISION OF COLLECTIONS UNDER THE INCOME WAR TAX ACT
(For Fiscal Years ended March 31)

Year	General Income Tax		Dividends and Interest Sect. 9B	Tax on Rents and Royalties Sect. 27	Gift Tax Sect. 88	1942 Deferred Tax Sect. 9A (1)(b)	Tax on Private Companies Sect. 96	Total Income War Tax
	Individuals Sect. 9-1	Corporations Sect. 9-2						
	\$	\$	\$	\$	\$	\$	\$	\$
1919	7,972,890	1,376,830	—	—	—	—	—	9,349,720
1920	13,195,314	7,068,426	—	—	—	—	—	20,263,740
1921	32,532,526	13,849,298	—	—	—	—	—	46,381,824
1922	39,820,597	38,863,758	—	—	—	—	—	78,684,355
1923	31,689,393	28,022,145	—	—	—	—	—	59,711,538
1924	25,657,335	28,546,693	—	—	—	—	—	54,204,028
1925	25,156,768	31,091,275	—	—	—	—	—	56,248,043
1926	23,849,475	31,722,487	—	—	—	—	—	55,571,962
1927	18,043,261	29,343,048	—	—	—	—	—	47,386,309
1928	23,222,891	33,348,156	—	—	—	—	—	56,571,047
1929	24,793,449	34,628,874	—	—	—	—	—	59,422,323
1930	27,237,502	41,783,224	—	—	—	—	—	69,020,726
1931	26,624,181	44,423,841	—	—	—	—	—	71,048,022
1932	24,772,846	36,481,554	—	—	—	—	—	61,254,400
1933	25,959,466	36,107,231	—	—	—	—	—	62,066,697
1934	29,183,715	27,385,822	4,829,635	—	—	—	—	61,399,172
1935	25,201,392	35,790,239	5,816,435	—	—	—	—	66,808,066
1936	32,788,746	42,518,971	7,207,601	—	194,485	—	—	82,709,803
1937	35,358,302	58,012,843	8,910,014	—	84,083	—	—	102,365,242
1938	40,070,942	69,768,605	10,152,088	—	373,897	—	—	120,365,532
1939	46,591,449	85,185,887	9,903,046	—	345,756	—	—	142,026,138
1940	45,008,858	77,920,002	11,121,632	—	398,074	—	—	134,448,566
1941	103,308,249†	131,565,710	12,282,259	759,957	226,847	—	—	248,143,022
1942	295,874,285†	185,835,699	26,642,106	1,626,669	264,258	—	—	510,243,017
1943	533,915,059†	347,969,723	26,710,946	1,369,851	223,093	—	—	910,188,672
1944	809,570,762	311,378,714	25,670,804	1,272,389	1,546,633	2,317,733	—	1,151,757,035
1945	763,896,322	276,403,849	27,052,692	1,546,445	532,599	3,326,161	—	1,072,758,068
1946	689,506,763	217,833,540	26,823,894	1,485,725	770,369	1,308,982	—	937,729,273
1947	691,989,231	196,819,253	28,428,143	1,708,003	1,538,888	1,002,027	41,972,700	963,458,245
1948	656,873,403	351,535,006	33,928,935	1,960,093	2,268,845	685,967	12,596,108	1,059,848,357
1949	760,151,969	488,549,610	40,965,427	2,480,337	1,632,930	778,617	3,440,514	1,297,999,404
Totals	5,929,817,341	3,341,130,313	306,445,657	14,209,469	10,400,757	9,419,487	58,009,322	9,669,432,346

(†) Includes National Defence Tax imposed under Section 91 of the Act.

COLLECTIONS UNDER THE EXCESS PROFITS TAX ACT, 1940—SUBDIVIDED

The Excess Profits Tax Act was imposed shortly after the outbreak of war in 1939 for the purpose of heavily taxing the business profits occurring in an expanded wartime economy. The Act applied to all forms of business enterprise whether conducted within a corporate, partnership or sole proprietorship structure. The tax on partnerships or sole proprietorships was cancelled as of January 1, 1947, and the tax on corporations was cancelled as of January 1, 1948.

Up to and including 1945, "excess profits" was defined as profits in excess of Standard Profits. Beginning with 1946 "excess profits" was defined as profits in excess of 116⅔% of Standard Profits. Standard Profits are defined as the average yearly profits earned in the four

year period from 1936 to 1939 inclusive. But if the profits in one of those years fall below 50% of the average in the three remaining years, then the average of the three best years may be used. Businesses which were depressed during the standard period may apply to the Board of Referees for the award of a Standard Profit based on some yardstick other than the actual profits of the business during the years 1936 to 1939. In the case of new businesses, those which commenced business between December 31, 1937, and January 1, 1939, could apply to the Board for the award of a Standard Profit and those commencing after January 1, 1939, were automatically referred to the Board.

From January 1, 1940, to December 31, 1945, a minimum Standard Profit of \$5,000 was established for all businesses. As of January 1, 1946, the minimum was increased by a provision that all Standard Profits below \$25,000 could be augmented by half the difference between the existing Standard Profit and \$25,000. This raised the minimum Standard Profit to \$15,000.

The Excess Profits Tax was not restricted to the taxing of purely "excess profits" as defined above but also imposed for several years a tax on total profits. The tax is levied under Section 3 of the Act at rates laid down in the Second Schedule to the Act; these rates from 1940 to 1947 have been as follows:

EXCESS PROFITS TAX ON CORPORATIONS

Calendar Year	
1940	12% of total profits or 75% of excess profits whichever is greater.
1941	22% of total profits or 75% of excess profits whichever is greater.
1942	First Six Months—Same tax rates as in 1941.
1942	Second Six Months—12% of total profits plus either 10% of total profits or 100% of excess profits whichever is greater.
1943	12% of total profits plus either 10% of total profits or 100% of excess profits whichever is greater.
1944	Unchanged from 1943.
1945	Unchanged from 1943.
1946	22% of total profits plus 20% of excess profits; beginning this year, "excess profits" are defined as profits in excess of 116 2/3% of Standard Profits or 117.241% in the case of consolidated returns.
1947	15% of excess profits.
1948	No tax payable.

Note:- Refundable Portion—Beginning on July 1, 1942, and ending December 31, 1945, those companies taxable at the 100% rate on excess profits are entitled to a refund of a portion of the tax paid. The Refundable Portion is defined as 20% of all profits in excess of 116 2/3% of standard profits. The collections given in this section include collections of refundable portion.

Corporations having a taxable profit of less than \$5,000 before deduction of any salary or wages paid to a shareholder were not subject to the Excess Profits Tax prior to July 1, 1942. From July 1, 1942, to December 31, 1946, such corporations were subject to a 12% tax on total profits.

EXCESS PROFITS TAX ON PARTNERSHIPS OR INDIVIDUALS IN BUSINESS

Calendar Year	
1940	12% of total profits or 75% of excess profits whichever is greater.
1941	15% of total profits or 75% of excess profits whichever is greater.
1942	First Six Months—Same tax rates as in 1941.
1942	Second Six Months—15% of total profits or 100% of excess profits whichever is greater.
1943	15% of total profits or 100% of excess profits whichever is greater.
1944	Unchanged from 1943.
1945	Unchanged from 1943.
1946	60% of excess profits; beginning this year "excess profits" are defined as profits in excess of 117.647% of "Standard Profits".
1947	No tax payable.

Note:- Refundable Portion—In the case of those taxable at the 100% rate on excess profits the refundable portion is 20% of all profits in excess of 117.647% of standard profits.

Partnerships or sole proprietorships earning less than \$5,000 per year before deduction for proprietor's salaries are not subject to excess profits tax and in computing taxable income under the Act a maximum allowance of \$5,000 as a salary for each working proprietor may be allowed.

In the table below the tax collections from partners or sole proprietors are listed under the heading "Individuals."

TABLE D
SUBDIVISION OF COLLECTIONS UNDER THE EXCESS PROFITS TAX ACT, 1940
BY FISCAL YEARS

Fiscal Year Ended March 31	Individuals	Corporations	Total
	\$	\$	\$
1941	147,989	23,847,280	23,995,269
1942	3,483,384	131,684,961	135,168,345
1943	11,380,178	443,200,499	454,580,677
1944	21,417,744	447,300,096	468,717,840
1945	24,186,853	441,618,504	465,805,357
1946	28,637,751	465,558,732	494,196,483
1947	27,652,448	421,044,995	448,697,443
1948	13,144,480	213,886,014	227,030,494
1949	6,055,435	38,736,483	44,791,918
Totals	136,106,262	2,626,877,564	2,762,983,826

TABLE E
TAX COLLECTIONS BY PROVINCES
1943 to 1949 Fiscal Years Inclusive

Province	Total Tax Collections						
	1943	1944	1945	1946	1947	1948	1949
	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	1,723,750	2,274,882	2,970,042	3,046,361	2,915,343	2,550,139	3,253,729
Nova Scotia.....	31,404,762	41,972,053	41,733,353	40,224,137	35,128,396	29,503,445	27,812,394
New Brunswick.....	18,155,793	26,660,624	27,794,305	28,144,892	26,105,998	23,486,674	24,475,101
Quebec.....	434,742,868	492,710,468	442,982,576	414,059,164	412,119,383	383,967,886	373,514,195
Ontario.....	689,138,536	782,248,910	748,320,240	667,777,586	652,465,484	581,873,930	622,954,410
Manitoba.....	46,345,749	64,149,086	78,540,011	77,370,179	76,562,499	66,726,446	66,481,275
Saskatchewan.....	11,290,614	18,676,916	23,797,179	29,814,571	31,877,724	33,670,718	33,336,070
Alberta.....	29,185,685	48,230,819	51,558,252	52,886,092	57,922,492	48,385,702	57,798,155
British Columbia.....	115,345,851	156,984,799	136,735,686	139,183,322	139,958,403	146,660,310	157,648,665
Yukon.....	709,202	1,570,122	1,311,028	793,791	678,505	807,850	963,248
Head Office.....	22	16,027	71,550	73,235	-2,468*	73,791	103,857
Totals.....	1,378,042,832	1,635,494,706	1,555,814,222	1,453,373,330	1,435,731,759	1,317,706,891	1,368,341,099
	Individual Income Tax Collections						
	1943	1944	1945	1946	1947	1948	1949
	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	591,347	1,157,775	1,353,927	1,286,163	1,375,989	1,236,995	1,492,251
Nova Scotia.....	16,310,837	26,797,390	25,541,461	21,522,541	19,785,823	15,492,763	16,632,509
New Brunswick.....	8,816,323	13,366,548	13,947,842	13,381,600	13,640,645	11,853,532	13,538,598
Quebec.....	149,319,074	210,354,179	190,834,732	174,224,778	175,830,052	171,773,056	200,834,119
Ontario.....	261,167,282	380,379,713	364,791,086	316,744,114	314,936,990	302,406,377	351,530,077
Manitoba.....	22,061,338	34,840,084	36,867,765	36,599,998	36,565,759	33,095,159	35,637,261
Saskatchewan.....	8,177,793	14,525,921	17,703,639	22,487,369	23,435,170	22,893,141	25,450,279
Alberta.....	16,357,848	32,143,747	32,018,333	31,861,739	35,124,816	30,858,199	39,186,315
British Columbia.....	50,646,780	95,109,123	80,002,011	70,787,546	70,605,889	66,517,175	74,941,557
Yukon.....	466,421	891,392	809,903	581,050	668,039	714,356	855,476
Head Office.....	16	4,890	25,623	29,865	20,058	32,650	53,527
Totals.....	533,915,059	809,570,762	763,896,322	689,506,763	691,989,230	656,873,403	760,151,969
	Corporation Income Tax Collections						
	1943	1944	1945	1946	1947	1948	1949
	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	815,994	549,933	630,623	714,670	681,755	686,984	1,400,810
Nova Scotia.....	5,263,936	3,944,078	3,810,146	4,504,076	4,433,202	7,711,449	9,828,863
New Brunswick.....	3,271,427	3,930,395	3,806,036	3,151,310	3,306,712	6,414,309	8,675,890
Quebec.....	131,067,863	127,786,553	107,639,412	72,989,429	52,621,486	107,480,594	132,155,096
Ontario.....	167,189,766	138,565,206	124,137,103	99,021,902	93,462,446	150,466,340	220,102,077
Manitoba.....	9,835,211	10,159,911	11,261,897	11,235,517	11,661,440	16,300,637	24,057,123
Saskatchewan.....	1,161,615	1,325,798	1,792,769	1,563,345	2,207,142	4,665,839	5,085,767
Alberta.....	6,127,392	6,651,768	7,252,753	5,469,692	5,578,262	9,127,855	13,482,064
British Columbia.....	23,185,431	18,149,497	15,933,254	19,158,666	22,920,812	48,621,456	73,624,408
Yukon.....	51,082	304,438	93,929	-18,437*	-31,478*	18,403	87,182
Head Office.....	6	11,137	45,927	43,370	-22,526*	41,140	50,330
Totals.....	347,969,723	311,378,714	276,403,849	217,833,540	196,819,253	351,535,006	488,549,610

* Debit amount.

TABLE E—Continued

TAX COLLECTIONS BY PROVINCES

1943 to 1949 Fiscal Years Inclusive

Province	Tax on Dividends and Interest—Collections						
	1943	1944	1945	1946	1947	1948	1949
	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	25,981	74,497	55,636	114,290	52,199	63,719	35,986
Nova Scotia.....	142,245	137,976	122,896	128,126	124,592	117,020	181,310
New Brunswick.....	81,171	77,326	68,578	53,652	40,454	33,326	93,125
Quebec.....	8,313,456	8,023,661	9,804,395	10,168,384	10,882,159	12,050,319	13,837,237
Ontario.....	15,552,746	14,954,767	14,301,507	13,944,159	14,223,607	18,614,146	22,737,819
Manitoba.....	956,669	970,733	1,138,922	949,018	1,064,746	1,347,800	1,987,237
Saskatchewan.....	61,702	86,184	117,307	119,214	134,306	162,315	167,277
Alberta.....	285,787	215,077	248,292	294,678	464,636	303,097	477,243
British Columbia.....	1,284,369	1,125,569	1,145,560	1,051,362	1,441,131	1,188,730	1,448,103
Yukon.....	6,820	5,014	49,599	1,011	313	48,463	89
Totals.....	26,710,946	25,670,804	27,052,692	26,823,894	28,428,143	33,928,935	40,965,426
	Excess Profits Tax Collections						
	1943	1944	1945	1946	1947	1948	1949
	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	274,137	450,206	872,172	902,864	719,199	328,478	236,190
Nova Scotia.....	9,431,877	10,649,031	11,736,105	13,490,704	10,026,981	4,756,529	294,400
New Brunswick.....	5,842,460	8,520,253	9,485,724	10,844,277	7,733,973	4,194,833	616,730
Quebec.....	140,288,745	139,662,464	128,505,685	151,002,358	156,788,724	78,468,423	17,456,065
Ontario.....	238,067,692	238,642,308	232,896,415	223,634,790	187,263,399	86,534,093	12,501,137
Manitoba.....	13,116,342	17,884,757	28,787,713	28,089,644	25,920,940	14,592,878	3,259,643
Saskatchewan.....	1,740,872	2,522,022	3,942,569	5,363,786	5,436,755	4,938,309	2,014,626
Alberta.....	6,069,346	8,786,159	11,355,106	14,597,651	15,329,459	6,684,201	3,436,832
British Columbia.....	39,567,305	41,233,984	37,869,095	46,046,530	39,444,227	26,510,672	4,958,331
Yukon.....	181,901	366,656	354,773	223,879	33,786	22,078	17,964
Totals.....	454,580,677	468,717,840	465,805,357	494,196,483	448,697,443	227,030,494	44,791,918
	Succession Duty Collections						
	1943	1944	1945	1946	1947	1948	1949
	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	15,727	40,843	46,133	26,085	29,030	54,361	38,784
Nova Scotia.....	249,199	399,371	437,017	555,258	347,798	1,206,125	825,074
New Brunswick.....	142,227	323,156	315,054	691,630	946,049	625,048	1,436,008
Quebec.....	5,193,092	4,288,815	4,410,013	4,568,285	7,025,416	7,807,023	5,405,580
Ontario.....	6,243,663	8,016,707	9,413,142	12,483,331	11,083,701	15,890,474	12,707,597
Manitoba.....	354,307	231,991	349,936	450,440	660,877	790,287	1,324,322
Saskatchewan.....	144,201	203,046	226,632	264,325	369,539	699,272	541,737
Alberta.....	304,337	361,129	594,371	609,274	482,006	1,003,977	1,049,531
British Columbia.....	624,912	1,154,933	1,456,385	1,794,485	2,631,655	2,747,214	2,219,856
Yukon.....	1,818	-160*	2,114	4,460	—	4,259	1,288
Totals.....	13,273,483	15,019,831	17,250,797	21,447,573	23,576,071	30,828,040	25,549,777

* Debit amount.

COLLECTIONS ON A "TAXATION YEAR" BASIS
(i.e. relating the tax back to the year in which the income was received)

The previous collection tables reflected the total taxes collected during a Government Fiscal Year without regard to which particular Taxation Years the revenues apply. In the following table the collections of the more important taxes are re-arranged in order to reveal the revenues received for the account of each succeeding Taxation Year.

A Taxation Year is a period of time during which income is received and becomes subject to tax at rates laid down in the Act. In the case of individuals the Taxation Year is almost always a Calendar Year. In the case of a corporation the Taxation Year is the Calendar Year in which the company's own fiscal period ends. Under the present system of collection, a sub-

TABLE F
INDIVIDUAL AND CORPORATION INCOME AND EXCESS PROFITS TAX COLLECTIONS
BY TAXATION YEARS

Taxation Year	Individuals			Corporations		
	Income Tax	Excess Profits Tax	Total	Income Tax	Excess Profits Tax	Total
	\$	\$	\$	\$	\$	\$
1917	11,646,282	—	11,646,282	4,637,894	—	4,637,894
1918	18,451,139	—	18,451,139	7,958,131	—	7,958,131
1919	33,278,516	—	33,278,516	20,335,729	—	20,335,729
1920	39,214,266	—	39,214,266	35,730,601	—	35,730,601
1921	29,434,661	—	29,434,661	26,622,035	—	26,622,035
1922	24,656,682	—	24,656,682	26,862,248	—	26,862,248
1923	25,132,971	—	25,132,971	30,625,328	—	30,625,328
1924	24,531,166	—	24,531,166	31,631,290	—	31,631,290
1925	19,417,049	—	19,417,049	28,973,085	—	28,973,085
1926	21,474,946	—	21,474,946	31,195,304	—	31,195,304
1927	22,317,810	—	22,317,810	33,923,492	—	33,923,492
1928	26,059,863	—	26,059,863	41,658,016	—	41,658,016
1929	26,976,728	—	26,976,728	44,845,939	—	44,845,939
1930	26,748,223	—	26,748,223	37,294,532	—	37,294,532
1931	26,830,974	—	26,830,974	31,104,795	—	31,104,795
1932	28,590,083	—	28,590,083	26,499,449	—	26,499,449
1933	26,168,150	—	26,168,150	29,222,435	—	29,222,435
1934	34,134,623	—	34,134,623	44,524,671	—	44,524,671
1935	35,102,446	—	35,102,446	53,276,177	—	53,276,177
1936	39,653,609	—	39,653,609	67,149,110	—	67,149,110
1937	45,730,913	—	45,730,913	88,919,516	—	88,919,516
1938	42,358,966	—	42,358,966	74,076,529	—	74,076,529
1939	54,781,130	—	54,781,130	90,498,381	—	90,498,381
1940	152,245,616	4,533,451	156,779,067	151,394,634	102,518,315	253,912,949
1941	329,333,512	10,148,521	339,482,033	224,471,245	252,371,160	476,842,405
1942	391,194,438	18,543,654	409,738,092	270,204,989	396,478,331	666,683,320
1943	825,781,811	25,375,690	851,157,501	278,507,805	458,896,881	737,404,686
1944	809,113,007	27,850,327	836,963,334	231,004,405	431,502,987	662,507,392
1945	710,478,191	30,417,265	740,895,456	191,072,297†	407,618,086†	598,690,383†
1946	742,754,945	17,416,950	760,171,895	207,126,115†	372,346,637†	579,472,752†
1947*	613,410,939	1,820,404	615,231,343	453,423,086	185,695,765	639,118,851
1948*	578,942,595	—	578,942,595	395,852,655	19,449,402	415,302,057
1949*	93,871,091	—	93,871,091	30,508,395	—	30,508,395
Totals	5,929,817,341	136,106,262	6,065,923,603	3,341,130,313	2,626,877,564	5,968,007,877

* The accounts for these Taxation Years are not yet closed and the figures are therefore not yet complete. There will be a small change in the 1947 account and substantial additions to the 1948 and 1949 accounts.

† Refunds arising out of renegotiation of war contracts and applicable in varying amounts to the war years 1941 to 1944 have of necessity, been deducted from the 1945 and 1946 figures. The true 1945 and 1946 year collections are therefore higher and the 1941 to 1944 collections lower than is shown above. For further details see text.

stantial portion of the taxes is collected during the year in which the income is earned, that is to say, during the Taxation Year, and the balance is collected in the three following years.

The general Head Office account for a Taxation Year is held open for statistical purposes for a period of three years. Thereafter, any taxes collected for a "closed" year are credited to a "Combined Years Account". As of March 31, 1949, general Head Office accounts were open for the Taxation Years 1949, 1948 and 1947 and the "Combined Account" was known as 1917-46. All collections in the Combined Account are, in the table above, credited to the last year in the Combined Account which in the case above is 1946. In the succeeding year the "Combined Account" will be known as 1917-47 and all the collections in this account for a twelve month period will be credited to 1947. The collections received in the Combined Account are relatively small and as each Taxation Year eventually receives the "combined" revenues for a twelve-month period it is not believed that this procedure normally affects the comparative

table and it has the advantage of permanently closing off a Taxation Year for general statistical purposes.

Within recent years, however, the annual comparability of the figures has been affected by the repayment of substantial refunds arising out of renegotiation of war contracts. War contracts between many Canadian companies and the Department of Reconstruction and Supply (formerly Department of Munitions and Supply) for the years 1941 to 1944 have, generally, been amended downward in favor of the Government. The profits of these companies have, consequently, been reduced for the years concerned and this, in turn, has created a substantial reduction of tax liability to the Department of National Revenue for those years. In cases where the tax was fully paid, a refund of tax has been necessary. These refunds apply mainly to the war years 1941-1944 but, due to the consolidation of these earlier year accounts into a single account, for book-keeping purposes, as described above, the refunds are now being charged to the year 1945 and 1946. A footnote to Table "F" calls attention to this fact.

TABLE G
COLLECTIONS 1948-49 FISCAL YEAR
BY DISTRICTS AND PROVINCES

PROVINCE AND DISTRICT	GENERAL INCOME TAX		Tax on Dividends and Interest Sect. 9B	Tax on Rents and Royalties Sect. 27
	Individuals Sect. 9 (1)	Corporations Sect. 9 (2)		
Prince Edward Island:				
Charlottetown District.....	1,492,250.90	1,400,809.84	35,985.98	591.43
Nova Scotia:				
Sydney District.....	3,946,387.58	665,800.33	3,225.55	515.88
Halifax District.....	12,686,121.41	9,163,062.97	178,084.59	3,243.90
Total.....	16,632,508.99	9,828,863.30	181,310.14	3,759.78
New Brunswick:				
Saint John District.....	13,538,598.04	8,675,889.47	93,125.11	6,142.93
Quebec:				
Quebec District.....	18,454,367.95	12,165,123.46	248,223.40	56,449.33
Sherbrooke District.....	3,557,168.95	3,910,680.05	17,938.32	7,779.96
Montreal District.....	171,732,822.85	113,066,318.37	13,571,075.27	919,974.30
Ottawa District.....	7,089,758.69	3,012,974.12	—	—
Total.....	200,834,118.44	132,155,096.00	13,837,236.99	984,203.59
Ontario:				
Ottawa District.....	58,087,138.05	6,126,944.70	4,304,295.05	43,756.16
Kingston District.....	3,723,552.49	1,655,300.92	16,118.59	2,241.33
Belleville District.....	6,120,293.83	1,962,394.83	71,404.26	4,980.69
Toronto District.....	177,247,980.73	127,997,704.26	13,451,707.06	822,538.22
Hamilton District.....	56,674,255.90	40,442,364.46	1,211,584.24	298,897.67
London District.....	39,583,701.59	36,794,812.68	3,487,750.08	178,487.54
Fort William District.....	10,093,154.78	5,122,555.61	194,959.41	5,594.62
Total.....	351,530,077.37	220,102,077.46	22,737,818.69	1,356,496.23
Manitoba:				
Winnipeg District.....	35,637,261.43	24,057,122.55	1,987,237.50	17,012.80
Saskatchewan:				
Regina District.....	15,496,906.19	3,652,197.66	77,553.59	4,767.74
Saskatoon District.....	9,953,372.80	1,433,569.70	89,723.04	—
Total.....	25,450,278.99	5,085,767.36	167,276.63	4,767.74
Alberta:				
Calgary District.....	23,222,035.83	9,152,238.72	378,199.59	37,356.29
Edmonton District.....	15,964,278.75	4,329,824.84	99,043.57	1,939.41
Total.....	39,186,314.58	13,482,063.56	477,243.16	39,295.70
British Columbia:				
Vancouver District.....	74,941,557.32	73,624,408.34	1,448,102.96	66,817.28
Yukon.....	855,475.51	87,182.29	89.19	1,249.81
Head Office.....	53,527.11	50,329.61	—	—
Canada.....	760,151,968.68	488,549,609.78	40,965,426.35	2,480,337.29

Figures in brackets () constitute a debit amount.

TABLE G
COLLECTIONS 1948-49 FISCAL YEAR
BY DISTRICTS AND PROVINCES

Gift Tax Sect. 88	Deferred Tax Sect. 9A (1) (b)	Tax on Private Companies Sect. 96	Total Income War Tax Act	Excess Profits Tax Act	Dominion Succession Duty Act	Grand Total
39,209.23	8,528.60	1,379.04	2,978,755.02	236,190.10	38,783.68	3,253,728.80
9,437.47	149.49	—	4,625,516.30	248,792.31	82,605.62	4,956,914.23
11,586.64	24,031.43	1,271.76	22,067,402.70	45,607.93	742,468.84	22,855,419.47
21,024.11	24,180.92	1,271.76	26,692,919.00	294,400.24	825,074.46	27,812,393.70
72,794.00	4,471.32	31,340.75	22,422,361.62	616,730.45	1,436,008.56	24,475,100.63
136,794.37	39,367.43	57,325.28	31,157,651.22	2,713,707.95	418,119.01	34,289,478.18
3,791.72	187.07	4,154.19	7,501,700.26	2,240,941.58	8,974.86	9,751,616.70
275,893.55	243,789.06	2,080,592.52	301,890,465.92	11,741,229.04	4,296,509.66	317,928,204.62
—	—	—	10,102,732.81	760,186.00	681,976.64	11,544,895.45
416,479.64	283,343.56	2,142,071.99	350,652,550.21	17,456,054.57	5,405,580.17	373,514,194.95
65,670.13	30,616.75	171,628.39	68,830,049.23	(5,868,212.57)	3,742,948.33	66,704,784.99
(134.32)	291.79	291,524.92	5,688,895.72	328,261.49	105,965.77	6,123,122.98
3,867.28	8,918.01	(2,672.21)	8,169,186.69	763,528.04	18,772.54	8,951,487.27
488,423.72	231,630.11	286,224.66	320,526,208.76	9,667,189.76	5,559,461.19	335,752,859.71
129,102.41	18,939.29	130,197.65	98,905,341.62	1,846,715.07	1,683,585.39	102,435,642.08
59,919.57	51,803.05	9,423.15	80,165,897.66	5,253,561.87	1,549,146.49	86,968,606.02
43,344.94	487.34	—	15,460,096.70	510,093.62	47,716.86	16,017,907.18
790,193.73	342,686.34	886,326.56	597,745,676.38	12,501,137.28	12,707,596.57	622,954,410.23
50,762.66	8,978.94	138,934.99	61,897,310.87	3,259,642.65	1,324,321.80	66,481,275.32
15,155.14	7,723.29	22,308.08	19,276,611.69	1,516,032.06	334,466.33	21,127,110.08
10,948.37	694.22	14,787.64	11,503,095.77	498,593.67	207,270.49	12,208,959.93
26,103.51	8,417.51	37,095.72	30,779,707.46	2,014,625.73	541,736.82	33,336,070.01
46,658.47	15,403.16	13,773.64	32,865,665.70	1,453,126.27	680,180.28	34,998,972.25
49,219.86	686.89	1,132.23	20,446,125.55	1,983,706.18	369,350.64	22,799,182.37
95,878.33	16,090.05	14,905.87	53,311,791.25	3,436,832.45	1,049,530.92	57,798,154.62
120,485.02	81,919.79	187,187.57	150,470,478.28	4,958,330.49	2,219,856.42	157,648,665.19
—	—	—	943,996.80	17,964.04	1,287.64	963,248.48
—	—	—	103,856.72	—	—	103,856.72
1,632,930.23	778,617.03	3,440,514.25	1,297,999,403.61	44,791,918.00	25,549,777.04	1,368,341,098.65

SECTION II
CORPORATION STATISTICS

CORPORATION STATISTICS—1947 TAXATION YEAR

INTRODUCTION

A total of 41,715 T.2 Corporation income tax returns for the taxation year 1947 has been received and analyzed statistically constituting an increase of 6,409 over 1946. Included in this total were 1,639 returns of companies which are exempt from income tax, leaving a remainder of 40,076 companies which are legally taxable under the Income War Tax Act. The number of companies exempt in 1947 is considerably smaller than in 1946, due to the fact that co-operative companies which were exempt in 1946 became taxable in 1947.

The 1947 statistics are analyzed by industrial and income classes for Canada as a whole and, in lesser detail, for each separate province. The provincial figures are compiled by assigning all taxes, income and balance sheet items of a given company to the province in which

the company's tax return is filed. It is believed that this causes an unavoidable bias in favour of the two central provinces, Ontario and Quebec, as a result of many companies which operate across all Canada filing in either of these two provinces.

The detailed figures for 1947 are contained in Tables A to I herein. Tables B, C and F are new tables; the others are similar to tables published for years 1944 to 1946. A record of the principal aggregate statistics since 1944, the first year of record, is given below. The figures in the following table, and in all subsequent tables in this section, are as declared by the taxpayer at the time of filing and before any adjustment which may subsequently be made by the District or Head Office assessing branches.

YEARLY RECORD OF PRINCIPAL AGGREGATE STATISTICS

(Excluding Exempt Companies)

Tax Year	COMPANIES REPORTING A PROFIT						COMPANIES REPORTING A LOSS		ALL COMPANIES		
	Number of Companies	Current Year Profit Declared	Less Prior Year Loss Deducted	Net Taxable Profit for the Year (Column 3 Minus 4)	Income Tax Declared	Excess Profits Tax Declared	Number of Companies	Current Year Loss Declared	Number of Companies (Column 2 Plus 8)	Total Current Year Profits Less Losses (Column 3 Minus 9)	Total Taxes Declared (Column 6 Plus 7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)		(\$000)		(\$000)	(\$000)
1944 ¹	20,023	1,194,113	2,794	1,191,319	213,097	461,839	7,709	37,856	27,732	1,156,257	674,936
1945	21,331	1,198,791	2,798	1,195,993	212,504	460,791	8,601	38,740	29,932	1,160,051	673,295
1946	23,563	1,392,956	5,559	1,387,397	245,246	421,378	9,742	59,422	33,305	1,333,534	666,624
1947	27,272	1,776,554	11,115	1,765,439	485,458	166,740	12,804	72,860	40,076	1,703,694	652,198

¹ First available year.

BASIC INFORMATION AND DEFINITIONS

Companies Included—All companies filing a T.2 Corporation income tax return are included, whether taxable under the Act or exempt and whether recording a profit for the year or a loss. The final date for filing 1947 returns was June 30, 1948. The statistical section held its records open until January 7, 1949, in order to include all late or amended returns, but any returns received after that date were excluded. A few companies, estimated at considerably less than 1%, were excluded as a result of this policy. Special efforts were made to secure all substantial companies included in previous years. Cognizance was taken of amended returns where the change in income was \$5,000 or more.

Period Covered—The period covered is the 1947 taxation year which embraces all company returns for fiscal periods ending between January 1, 1947 and December 31, 1947.

Except where a company's fiscal year ends on December 31, 1947, the data pertains partially to the 1946

calendar year and partially to the 1947 calendar year. In 1947, companies were required to allocate their taxable income as to the calendar year in which it was earned, as the income tax rates were different in the two years. It is possible, therefore, to split the 1947 income as to the calendar year in which it was earned with greater precision than previously. The division between these calendar years is given in Table "D" hereunder.

Statistical Procedure—Information from unassessed T.2 income tax returns and attached financial statements is extracted by clerks of the statistical section and entered on a "transcript card". The task of condensing a diversity of accounting information into a standardized form for each company is facilitated by the use of a manual of general rules and procedures. Information on the transcript is transferred to punch cards, and thereafter the material is dealt with mechanically.

Fully Tabulated and Partially Tabulated Companies—A fully tabulated company is one for which the statistical section has the full tax, balance sheet and income items as set forth in Tables "H" and "I". A partially tabulated company is one for which only the tax and taxable income information has been recorded. With the exceptions indicated below, all companies are fully tabulated.

Returns not Fully Tabulated:

BANKS AND INSURANCE COMPANIES—Only the taxable income and tax liability is tabulated. Difficulties in handling the large balance sheet items to be recorded and the fact that the information is made public earlier and in greater detail from other sources renders it impractical to duplicate the information in this report.

CO-OPERATIVES—Due to peculiarities of capital structure and lack of uniformity in presentation of accounts, the returns of co-operatives are not fully tabulated.

PERSONAL CORPORATIONS—Personal corporations are not fully tabulated because they are, in general, exempt from corporation tax under Section 21(9) of the Income War Tax Act. The shareholders must concurrently pay individual income tax on the income of the Personal Corporation whether the income is distributed to them or not.

RETURNS HAVING INSUFFICIENT INFORMATION—Self-explanatory.

INTERIM RETURNS—Wherever possible interim returns are held until the amended return is received but if the amended return is not received in time for inclusion the interim return is included on a partially tabulated basis.

INACTIVE—For the purpose of this report an inactive company is defined as one reporting a gross revenue, before deducting expenses of any nature, of less than \$1,000. An exception is made in the case of mining or oil development companies which are considered to be active if they spend over \$1,000 on their property. An exception is also made in the case of investment trusts which are considered to be active if the balance sheet shows cash or marketable securities having a value in excess of \$25,000.

Continuity—Table "B" is a new table indicating the historical continuity of incorporated companies from 1946 to 1947. It is designed to reveal the numbers and types of businesses newly incorporated or newly reporting, and ultimately to balance the number of companies as between years. A brief description of the terms used follows:

NEW BUSINESSES—NEWLY INCORPORATED—These are independent new companies operating new businesses. It is distinguished from the next item in that these businesses are being undertaken for the first time.

PROPRIETORSHIPS, PARTNERSHIPS—NEWLY INCORPORATED—These are new companies organized to carry on, under corporate structure, business operations which were conducted previously by partners or sole proprietors. The business as such is not new but the legal incorporation is new.

CANADIAN SUBSIDIARIES INCORPORATED—This covers Canadian subsidiary companies organized to engage

in a new type of business or to carry on the same business or to take over a part of the business of the parent company.

FOREIGN SUBSIDIARIES INCORPORATED—Any Canadian company organized by a foreign parent company is included here.

NEW SUCCESSOR CORPORATIONS—Companies organized to take over the business, or part of the business, of a predecessor company. These are not subsidiary companies.

CO-OPERATIVES REPORTING FOR THE FIRST TIME—Co-operative companies became taxable in 1947 and all such companies were required to file returns for 1947. The resulting increase in the number of returns received from this type of company is indicated here.

DORMANT MINES NOW REPORTING—The increased activity in the mining industry after the war is reflected by a growth in the number of returns filed by mining companies for 1947 which were previously dormant.

RESIDUAL ERROR DUE IN PART TO DIFFERENCES IN FILING DATE—This entry is partly accounted for by companies filing their returns prior to the statistical close of one year, and subsequently the other year, and partly by companies going out of business.

Ownership—Table "C" showing how companies are owned is also included for the first time. It is not always possible to allocate companies with absolute accuracy due to the scanty information on the returns. Exempt companies, personal corporations and co-operatives are always clearly indicated. Public companies are defined as those in which there is direct or indirect public investment, and are so classified if shares are listed for sale in the financial markets. The remainder is classified as privately owned Canadian companies except companies which are subsidiaries of British or foreign companies.

Industrial Classes—Each company has been assigned to an industrial classification by the statistical section on the basis of information given in the tax return. The structure of the codes is based on the "Industrial Classification Manual" issued by the Department of Labour but has been adapted in some respects to the requirements of this Department. The coding originally assigned to each company has been continued automatically unless there is clear evidence that a change is necessary.

In the case where a company's activities are diversified its classification is based on volume of sales.

Income Classes—Each company is coded to an income class on the basis of the amount of current year profit reported by the company for the 1947 taxation year. Companies which reported expenses exactly equal to income and therefore show neither a profit nor a loss are coded as loss companies. Resident owned foreign companies are all treated as profit companies because they all pay a \$100 filing fee.

Current Year Profit—Current year profit is the taxable profit declared by the company as being earned in the year under review which in this report is the 1947 taxation year. Dividends received from other Canadian Corporations are non-taxable under the Act and are therefore not included in this figure. The current year profit may be subject to a deduction for a loss sustained in any of the three preceding years so that it does not

necessarily represent the final taxable profit for the year.

In the case of exempt companies the current year profit is the net income declared by the company.

Prior Year Loss—This figure represents the amount of loss for the 1944, 1945 or 1946 taxation years which, under Section 5(1)(p) of the Act, has been deducted from the current year (1947) profit in order to arrive at the net taxable income for 1947.

Net Taxable Income—This figure represents the amount of income subject to tax in the 1947 taxation year and consists of the current year profit less the prior year loss.

1946 Income—This is a new figure, available accurately for the first time in 1947. It is hoped by means of this figure to secure a precise record of the income earned in a particular calendar year. If a company's 1947 fiscal year covers part of both 1946 and 1947, the company is required to allocate the income between the two calendar years. Space is provided in the 1947 T.2 return for this division to be made. This division is made after the deduction of prior year losses, if any. The amount shown on the return for the 1946 income was tabulated and is shown in Table "D".

Current Year Loss—This represents the loss reported by the taxpayer during the 1947 taxation year, after deducting dividends received from other Canadian Corporations.

Loss Deducted From Prior Year Profit—This figure represents the loss reported by the taxpayer during the 1947 taxation year which has been carried back against profits earned in the preceding year, thus qualifying the taxpayer for a rebate of tax paid upon 1946 profit.

Loss Deductible From Future Profits—This figure represents loss reported during the 1947 taxation year which may be deducted from profits earned during the following three years.

Income Tax Declared—This is the income tax payable upon the net taxable income. Taxable income earned in the calendar year 1946 is taxable at the rate of 18% on unconsolidated returns and 20% on consolidated returns and 22½% on non-resident owned investment companies; taxable income earned in the calendar year 1947 is taxable at the rate of 30% on unconsolidated returns, 32% on consolidated returns and 15% on non-resident owned investment companies. In a few instances the liability is reduced by tax credits for taxes paid abroad.

Excess Profits Tax Declared—This represents the excess profits tax payable upon the net taxable income earned in the 1947 taxation year. The rates of E.P.T. were lowered as of January 1, 1947.

Profits earned in the 1947 taxation year, therefore, must be divided into those earned prior to January 1, 1947, and those earned on or after that date. Having divided the profits into the two calendar year divisions, the rates of tax applicable are given below. Where mention is made of Part I or Part II, the reference is to the various parts of the Second Schedule to the Excess Profits Tax Act, 1940, in which the rates of tax are laid down.

On portion earned in 1946—

22% of total profits earned in 1946 (Part I) plus 20% of excess profits (Part II); in 1946 excess profits are

defined as profits in excess of 116-2/3% of "Standard Profits".

On portion earned in 1947—

15% of excess profits, or profits in excess of 116-2/3% of "Standard Profits".

In applying these rates a company's Standard Profit is of course applied in the same proportion that the number of days in the 1946 portion of the company's fiscal year is to the total number of days in the 1946 calendar year.

For an annual comparison of excess profit tax rates from 1940 to 1947 inclusive see page 19.

Cash—Cash includes cash on hand and in bank deposits after deducting outstanding cheques or bank overdrafts. Specific bank loans are not deducted from cash.

Government Securities—This classification is confined to bonds issued or guaranteed by the Dominion Government, and the refundable portion of the excess profits tax. Provincial or municipal securities are not included.

Other Securities—Other securities are interpreted as meaning all stocks, bonds, mortgages, notes, agreements for sale and all types of negotiable securities other than those issued or guaranteed by the Dominion Government.

Receivables—This figure covers accounts and bills receivable after deduction of reserve for bad debts. Loans to officers, shareholders or employees are not included.

Inventories—This includes office stationery and supplies, as well as merchandise. Merchandise inventories, consisting of raw materials, work in process and finished goods, are included at gross book value prior to any deduction for inventory reserve, the latter being entered as part of surplus.

Land—This classification is restricted to land and other non-depreciable natural resources. Mineral and oil resources and timber limits are treated as land.

Buildings and Equipment—This category covers all kinds of depreciable property. The figure is entered gross before depreciation.

Investment in Subsidiaries—This includes any investments, whether of long or short term, in affiliated, subsidiary or allied companies.

Other Assets—This figure covers any type of asset not shown elsewhere such as prepaid expenses, organization expenses, bond discount, goodwill, leases, cash surrender value of life insurance, loans to officers or shareholders. In the case of mining and oil companies, exploration and development expenses are recorded under this heading.

Bank Loans—Included here are all bank loans or credits extended by a banking institution. Cheques outstanding and overdrafts are deducted from the cash account but if the cash account will not cover the liability the remaining portion is entered under bank loans.

Payables—This category includes all accounts or bills payable received in the normal course of business, except taxes.

Tax Liabilities—This figure is composed of all types of taxes payable, whether municipal, provincial or dominion taxes.

Other Liabilities—This category includes deferred income, deposits on contracts and loans received from officers or shareholders or affiliated companies.

Funded Debt—This classification includes all bonds, debentures, notes, mortgages or other contractual obligations having a term greater than one year.

Liability Reserves—These are reserves created to take care of expected future losses or liabilities, such as marine or fire insurance, company financed pensions, war contract renegotiation and reserves for injuries or damages. Liabilities for wages or taxes are shown as payables, or tax liabilities, even though they may carry the caption "reserve" in the balance sheet.

Depreciation and Depletion Reserves—This category includes depreciation, depletion or any other reserve set up to reflect the decline in value of a tangible asset except a bad debt reserve, investment reserve or inventory reserve.

Capital Stock—All classes of outstanding capital stock are included under this caption.

Surplus—Entered in this category are all classes of surplus accounts plus such reserve accounts designated as "general reserve", "contingency reserve", "bond redemption reserve", "inventory reserve" and refundable portion of excess profits tax. If a surplus account shows a debit balance the entry is made under deficit.

Deficit—Operating or capital deficits are entered here. If an operating deficit and a capital surplus exist simultaneously in the same balance sheet, the figures are offset and only a net deficit or net surplus is entered.

Gross Sales or Revenue—Due to the variety of methods of presenting accounts it has been difficult to follow an unvarying, consistent plan in extracting statistics covering gross sales or gross revenue. In general, gross sales are taken prior to deducting freight or transportation charges but after deducting discounts allowed, sales tax and sales rebates or refunds. To this figure is added investment and miscellaneous income and discounts earned on purchases.

Capital profits are not added to gross revenue. Inter-branch or interdepartmental sales are eliminated wherever possible. In the case of construction companies the gross profit on contracts is used without reference to the total value of construction work performed. In the case of financial concerns such as stock, bond, grain and real estate brokers or dealers the gross revenue from commissions is used.

Rentals Received
Bond Interest Received
Taxable Dividends Received
Non-Taxable Dividends Received
Rentals Paid
Bond Interest Paid
Mortgage Interest Paid

{ These items are believed to be self-explanatory. The information is extracted from the replies to specific questions appearing in the T.2 Return or taken from accompanying financial statements.

Depreciation Charged—The figure used here is the amount of depreciation claimed by the taxpayer as a deduction in determining net taxable income.

Depletion Charged—This represents depletion claimed by companies operating a mine, oil or gas wells, or timber limits.

Charitable Donations—The amount compiled under this heading was extracted from Item 27 of Form T.2 or from separate statements submitted by the taxpayer.

Pension Payments Claimed—The amount compiled under this heading was extracted from Item 16(h) (a) (1) of the 1947 T.2 questionnaire covering pension deductions claimed by corporations in respect of wages in the 1947 taxation year. The amount claimed in respect of wages for earlier years as shown in Item 16(h) (b) (2) of the questionnaire is also included.

Bad Debt Write Off—This figure shows the amount by which taxable income has been reduced by write offs of bad debts. Recovery of debts previously written off is not included as an offset.

Dividends Charged—This figure covers the amount of dividends charged for the year in the profit and loss or surplus accounts. No distinction is made between cash or stock dividends or whether the dividend remained unpaid at the end of the year. Dividends paid out under Part XVIII of the Income War Tax Act are included here.

Fixed Assets Sold—This is a new figure showing the cost price of those depreciable fixed assets which have been sold during the year for cash. Sales of land are not included, nor are sales of depreciable fixed assets in exchange for stock rather than cash.

Capital Expenditures—This figure has been compiled to indicate the annual capitalized expenditure on depreciable fixed assets. The information is extracted from Item 30 of the T.2 Return or Item 20 of the T.2 Questionnaire. If special schedules are submitted in reply to these questions, the information is taken from the schedules. The acquisition of land is not normally included in this figure.

TABLE A
General Statement of 41,715 Corporations Tabulated
1947 TAXATION YEAR

(All money figures in thousands of dollars)

	Total Number of Com- panies	Companies Reporting a Profit						Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Number of Com- panies	Current Year Loss
Companies Taxable Under the Income War Tax Act			\$	\$	\$	\$	\$		\$
Fully Tabulated.....	31,990	24,254	1,704,117	8,234	1,695,883	467,331	161,088	7,736	58,753
Not Fully Tabulated:									
Banks and Insurance Companies...	352	156	48,774	933	47,841	12,069	4,226	196	8,180
Incomplete Returns.....	1,686	632	18,143	1,618	16,525	4,750	1,280	1,054	3,451
Interim Returns.....	59	17	452	—	452	134	9	42	54
Total Active Taxable Companies Excluding Co-operatives.....	34,087	25,059	1,771,486	10,785	1,760,701	484,284	166,603	9,028	70,438
Inactive Companies.....	3,591	419	164	57	107	26	2	3,172	1,714
Co-operatives.....	2,398	1,794	4,904	273	4,631	1,148	135	604	708
Total Taxable Companies.....	40,076	27,272	1,776,554	11,115	1,765,439	485,458	166,740	12,804	72,860
			\$	\$	\$	\$	\$		\$
Companies Exempt Under the Income War Tax Act									
Not Fully Tabulated:									
Personal Corporations.....	1,059	736	6,135	—	—	—	—	323	448
Other Exempt Companies ⁽¹⁾	580	336	2,028	—	—	10	—	244	175
Total Exempt Companies.....	1,639	1,072	8,163	—	—	10	—	567	623
Grand Total—Taxable and Exempt..	41,715	28,344	1,784,717	11,115	1,765,439	485,468	166,740	13,371	73,483

⁽¹⁾Includes Resident Owned Foreign Companies paying \$100 filing fee which is recorded here as tax declared.

TABLE B

**Analysis of Corporation Returns by Historical Continuity and
Reconciliation with Last Year's Record**

(All money figures in thousands of dollars)

	Total Number of Com- panies	Companies Reporting a Profit				Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Income Tax Declared	Excess Profits Tax Declared	Number of Com- panies	Current Year Loss
Companies Reporting for 1947.....	41,715	28,344	\$ 1,784,717	\$ 485,468	\$ 166,740	13,371	\$ 73,483
Companies Reporting for 1946.....	35,306	24,982	1,404,476	245,257	421,378	10,324	60,700
Increase From 1946 to 1947.....	6,409	3,362	380,241	240,211	-254,638	3,047	12,783
Analysis of Increase During the Year:							
New Businesses-Newly Incorporated.....	4,396	2,315	32,369	7,854	3,302	2,081	9,837
Proprietorships, Partnerships-Newly Incorporated.....	452	314	4,943	1,340	319	138	437
Canadian Subsidiaries Incorporated.....	44	15	614	180	54	29	209
Foreign Subsidiaries Incorporated.....	69	34	1,246	273	142	35	395
New Successor Corporations.....	74	42	268	47	2	32	19
Co-operatives Reporting for the First Time.....	1,485	1,151	2,684	684	97	334	459
Dormant Mines Now Reporting.....	299	25	177	43	23	274	386
Residual Error Due to Differences in Filing Date.....	-410	-534				124	
Total Increase During the Year.....	6,409	3,362				3,047	

TABLE C

**Analysis of Corporation Returns by Type of Owner
1947 TAXATION YEAR**

(All money figures in thousands of dollars)

	Total Number of Com- panies	Companies Reporting a Profit				Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Income Tax Declared	Excess Profits Tax Declared	Number of Com- panies	Current Year Loss
Public Companies.....	2,928	1,227	\$ 790,975	\$ 219,249	\$ 61,870	1,701	\$ 14,196
Private Companies.....	32,387	22,533	630,473	168,624	72,745	9,854	45,945
Canadian Co-operatives.....	2,398	1,794	4,905	1,149	136	604	708
Exempt Companies.....	580	336	2,028	10	—	244	175
Personal Corporations.....	1,059	736	6,135	—	—	323	448
American Subsidiaries.....	1,865	1,379	309,179	86,066	27,877	486	8,580
British Subsidiaries.....	424	298	37,845	9,504	4,009	126	2,455
Foreign Subsidiaries.....	74	41	3,177	866	103	33	976
Grand Total.....	41,715	28,344	1,784,717	485,468	166,740	13,371	73,483

TABLE D
Allocation and Record of Income by Calendar Years

(All money figures in thousands of dollars)

	Companies Reporting a Profit						Companies Reporting a Loss		
	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Per Cent of Total	Income Tax Declared	Excess Profits Tax Declared	Current Year Loss	Loss Deducted From Prior Year Profit	Loss Deductible From Future Profits
Allocation of 1947 Taxation Year Income by Calendar Years									
	\$	\$	\$	%	\$	\$	\$	\$	\$
1946 Calendar Year.....	270,431	1,689	268,742	15.2	48,363	76,054*	12,547	516	12,031
1947 Calendar Year.....	1,506,123	9,426	1,496,697	84.8	437,095	90,686*	60,313	2,584	57,729
1947 Taxation Year.....	1,776,554	11,115	1,765,439	100.0	485,458	166,740	72,860	3,100	69,760
Allocation of 1946 Taxation Year Income by Calendar Years (as previously reported)									
	\$	\$	\$	%	\$	\$	\$	\$	\$
1945 Calendar Year.....	227,093	809	226,284	16.3	41,019	92,525	10,388	424	9,964
1946 Calendar Year.....	1,165,762	4,744	1,161,018	83.7	204,210	328,840	47,814	4,521	43,293
1946 Taxation Year.....	1,392,855	5,553	1,387,302	100.0	245,229	421,365	58,202	4,945	53,257
Resulting Combined 1946 Calendar Year Income									
	\$	\$	\$	%	\$	\$	\$	\$	\$
1947 Taxation Year.....	270,431	1,689	268,742	18.8	48,363	76,054	12,547	516	12,031
1946 Taxation Year.....	1,165,762	4,744	1,161,018	81.2	204,210	328,840	47,814	4,521	43,293
1946 Calendar Year.....	1,436,193	6,433	1,429,760	100.0	252,573	404,894	60,361	5,037	55,324
Record of Income by Calendar Years									
	\$	\$	\$		\$	\$	\$	\$	\$
1944 Calendar Year.....	1,215,331	2,659	1,212,671		216,947	470,498	37,090	836	36,254
1945 Calendar Year.....	1,211,625	2,981	1,208,644		214,815	460,977	40,829	1,700	39,129
1946 Calendar Year.....	1,436,193	6,433	1,429,760		252,573	404,894	60,361	5,037	55,324

EXPLANATORY NOTE:—The 1947 Taxation Year includes any company fiscal year ending between January 1—December 31, 1947. In 1947, for the first time, it was possible to allocate the fiscal year income accurately to the calendar year in which it was earned, as shown above. For previous years, the same objective was attained by allocating the entire income of a company to the calendar year in which the greater part of the fiscal year was passed.

*The division of excess profits tax between 1946 and 1947 was based on the effective rate of excess profits tax in the 1946 calendar year as shown under the heading "Allocation of 1946 Taxation Year Income by Calendar Years". The effective rate was applied to the 1946 calendar year portion of the 1947 taxation year income and the remaining excess profits tax was allocated to the 1947 calendar year portion.

TABLE E
Distribution of 34,087 Active Taxable Companies by Industrial Divisions
and Major Industrial Classes—Co-operatives Excluded

1947 TAXATION YEAR

(All money figures in thousands of dollars)

Industrial Division Major Industrial Class	Companies Reporting a Profit						Companies Reporting a Loss	
	Number of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Number of Companies	Current Year Loss
Agriculture, Fishing and Forestry:		\$	\$	\$	\$	\$		\$
General Agriculture.....	166	2,398	55	2,343	602	276	124	678
Specialized Agriculture.....	59	736	14	722	208	48	63	246
Fishing.....	24	633	—	633	156	82	17	57
Forestry.....	245	10,483	487	9,996	2,773	1,012	110	1,131
Total Agriculture, Fishing and Forestry.....	494	14,250	556	13,694	3,739	1,418	314	2,112
Mining:								
Gold Mining.....	32	17,725	264	17,461	4,780	651	63	6,324
Other Metal Mining.....	16	85,051	244	84,807	24,795	5,656	10	417
Coal Mining.....	59	3,221	208	3,013	780	321	43	701
Oil, Gas and Naphtha.....	67	5,019	58	4,961	924	141	60	235
Oil & Gas Royalty Syndicates-Trustee Returns.....	91	869	18	851	251	7	37	32
Other Non-Metallic Minerals.....	82	6,078	78	6,000	1,631	499	51	538
Mining Development Companies.....	(a)	—	—	—	—	—	774	91
Oil Development Companies.....	5	363	99	264	28	15	46	300
General Prospecting and Mining Service.....	43	1,165	43	1,122	317	83	102	653
Total Mining.....	395	119,491	1,012	118,479	33,506	7,373	1,186	9,291
Manufacturing:								
Meat Packing.....	69	8,591	65	8,526	2,117	923	13	75
Dairy Products.....	116	2,735	39	2,696	779	178	44	528
Canning and Preserving Fruits and Vegetables.....	105	10,678	28	10,650	2,455	2,263	23	275
Grain Mill Products.....	134	15,238	47	15,191	3,585	1,512	25	150
Bakery Products.....	149	8,045	14	8,031	2,242	934	38	262
Sugar Refining.....	6	3,746	—	3,746	1,068	88	—	—
Confectionery and Related Products.....	69	8,009	11	7,998	2,320	755	12	53
Non-Alcoholic Beverages.....	86	9,166	7	9,159	2,684	229	30	125
Alcoholic Beverages.....	91	61,182	4	61,178	16,632	8,167	10	135
Miscellaneous Food Products.....	96	7,201	120	7,081	1,993	554	30	281
Tobacco.....	28	10,124	9	10,115	2,903	335	11	308
Fish Canning and Curing.....	68	4,213	140	4,073	928	603	17	109
Cotton Textile Mills.....	72	13,740	11	13,729	3,458	1,468	10	38
Rayon and Silk Textile Mills.....	25	10,551	—	10,551	3,032	1,136	4	27
Woollen and Worsted Textile Mills.....	64	7,307	93	7,214	1,974	705	23	297
Knitting Mills.....	144	18,607	4	18,603	5,250	2,221	11	105
Other Textile Mill Products.....	135	10,413	14	10,399	2,916	1,011	35	494
Apparel and Finished Textile Goods.....	929	20,472	35	20,437	5,691	1,933	199	733
Fur Goods and Products.....	106	1,058	5	1,053	266	103	21	200
Saw Mills.....	366	45,868	346	45,522	13,113	5,317	106	977
Planing and Plywood Mills.....	166	11,483	200	11,283	3,201	684	26	785
Furniture.....	224	10,373	26	10,347	2,931	1,167	59	475
Wooden Containers.....	70	4,942	30	4,912	1,226	834	15	172
Morticians Goods.....	19	301	1	300	87	23	3	8
Miscellaneous Wood Products.....	98	3,152	53	3,099	895	219	45	237
Pulp and Paper Mills.....	69	155,924	72	155,852	46,595	13,942	7	535
Converted Paper Products.....	190	15,929	99	15,830	4,581	1,597	21	51
Newspapers.....	169	15,081	33	15,048	4,219	1,425	48	275
Periodicals.....	45	1,045	23	1,022	294	67	30	575
Book Publishing and Printing.....	69	1,768	18	1,750	472	194	29	357
Commercial Printing.....	357	8,114	45	8,069	2,083	1,037	80	204
Miscellaneous Printing and Service.....	77	3,645	11	3,634	1,024	380	14	103
Paints and Varnishes.....	74	9,197	3	9,194	2,550	1,187	10	53

(a) Grouped elsewhere to conceal identity.

TABLE E—(Cont'd)

**Distribution of 34,087 Active Taxable Companies by Industrial Divisions
and Major Industrial Classes—Co-operatives Excluded**

1947 TAXATION YEAR

(All money figures in thousands of dollars)

Industrial Division Major Industrial Class	Companies Reporting a Profit						Companies Reporting a Loss	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Number of Com- panies	Current Year Loss
		\$	\$	\$	\$	\$		\$
Drugs and Toilet Preparations.....	197	14,590	43	14,547	4,109	1,115	149	1,439
Industrial Chemicals.....	91	29,554	8	29,546	8,314	1,633	26	261
Miscellaneous Chemical Products.....	112	9,347	11	9,336	2,676	721	50	559
Fabricated Chemical Products and Plastics.....	19	714	39	675	179	42	22	181
Petroleum Refining.....	17	38,793	32	38,761	9,785	327	(a) —	—
Paving and Miscellaneous Petroleum Products..	16	7,648	—	7,648	2,229	785	3	15
Rubber and Rubber Products.....	38	17,940	—	17,940	5,224	1,717	8	91
Leather and Leather Products.....	296	15,113	37	15,076	4,189	1,637	62	524
Glass and Glass Products.....	31	6,287	2	6,285	1,757	619	10	149
Cement, Gypsum and Plaster Products.....	57	10,334	33	10,301	2,996	1,011	32	153
Structural Clay Products and Pottery.....	62	3,349	37	3,312	937	411	24	175
Other Non-Metallic Mineral Products.....	70	8,688	90	8,598	2,552	663	18	71
Ordnance and Accessories.....	13	3,023	—	3,023	868	300	(a) —	—
Primary Iron and Steel Products.....	90	31,257	88	31,169	8,884	1,826	24	922
Tin Cans, Metal Stampings and Structural Products.....	92	11,489	52	11,437	3,362	611	23	154
Wire, Tools, Cutlery and Hardware.....	86	9,673	2	9,671	2,757	1,022	19	330
Heating Apparatus and Sanitary Ware.....	95	17,409	9	17,400	3,657	1,018	25	259
Miscellaneous Iron and Steel Products.....	53	3,745	28	3,717	1,057	346	12	87
Non-Ferrous Smelting, Refining and Rolling...	67	33,303	10	33,293	9,934	494	23	571
Other Non-Ferrous Metal Products.....	196	9,450	244	9,206	2,649	883	80	764
Agricultural Machinery.....	27	16,975	1	16,974	4,756	1,809	4	12
Industrial Construction and Mining Machinery..	401	30,405	268	30,137	8,765	2,557	139	1,502
Office and Store Machines.....	23	5,440	—	5,440	1,431	960	4	5
Household and Service Industry Machines.....	36	11,706	27	11,679	3,369	1,517	11	145
Electrical Machinery and Appliances.....	183	45,782	266	45,516	13,411	4,229	53	1,240
Transportation Equipment except Automobiles..	110	15,503	69	15,434	4,232	1,131	77	3,825
Automobiles, Parts and Equipment.....	72	48,389	12	48,377	13,891	4,953	11	149
Miscellaneous Manufacturing.....	305	17,641	54	17,587	4,808	2,245	160	1,349
Grouped in order to conceal identity.....	—	—	—	—	—	—	4	175
Total Manufacturing.....	7,340	991,445	3,068	988,377	278,342	89,773	2,122	24,109
Construction:								
General Construction.....	697	17,659	808	16,851	4,724	1,363	186	2,761
Residential Construction.....	344	3,521	128	3,393	994	185	96	298
Total Construction.....	1,041	21,180	936	20,244	5,718	1,548	282	3,059
Public Utilities:								
Electric Light and Power.....	92	30,950	1	30,949	9,188	1,520	25	321
Gas and Steam Heat Distribution.....	55	4,486	152	4,334	1,159	280	23	179
Air Transportation.....	21	113	16	97	26	6	62	997
Water Transportation.....	224	26,358	164	26,194	6,909	2,548	102	1,658
Steam Railways.....	23	40,103	1,399	38,704	11,442	437	13	865
Street Car and Electric Railways.....	7	4,719	—	4,719	1,402	301	5	128
Highway Transportation.....	450	7,343	222	7,121	2,036	397	195	745
Grain Elevators.....	30	4,701	3	4,698	1,138	706	11	383
Other Storage.....	105	1,444	15	1,429	402	124	38	133
Telephones.....	91	21,011	2	21,009	6,295	983	68	47
Other Communications.....	60	1,768	36	1,732	472	137	28	180
Other Public Utilities.....	93	4,887	23	4,864	1,271	665	32	189
Total Public Utilities.....	1,251	147,883	2,033	145,850	41,740	8,104	602	5,825

(a) Grouped elsewhere to conceal identity.

TABLE E—(Cont'd)

**Distribution of 34,087 Active Taxable Companies by Industrial Divisions
and Major Industrial Classes—Co-operatives Excluded
1947 TAXATION YEAR**

(All money figures in thousands of dollars)

Industrial Division Major Industrial Class	Companies Reporting a Profit						Companies Reporting a Loss	
	Number of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Number of Companies	Current Year Loss
		\$	\$	\$	\$	\$		\$
Wholesale Trade:								
Farm Products and Foodstuffs.....	722	27,660	355	27,305	7,393	3,043	162	863
Clothing, Shoes and Dry Goods.....	402	11,890	20	11,870	3,389	1,068	67	338
Drugs.....	149	3,455	16	3,439	916	322	61	360
Hardware, Lumber and Building Materials.....	573	30,922	65	30,857	8,474	3,967	95	467
Plumbing and Heating.....	181	3,547	10	3,537	982	378	49	209
Machinery, Electrical Equipment and Parts....	606	24,434	116	24,318	6,836	2,527	131	649
Motor Vehicles and Accessories.....	189	10,762	88	10,674	3,065	949	20	74
Other Wholesale Trade.....	1,038	32,657	137	32,520	8,831	3,532	366	1,514
Agencies.....	233	4,391	38	4,353	1,241	301	106	348
Total Wholesale Trade.....	4,093	149,718	845	148,873	41,127	16,087	1,057	4,822
Retail Trade:								
Foodstuffs.....	270	8,613	13	8,600	2,099	1,295	71	124
Dairies.....	129	6,009	33	5,976	1,591	702	73	267
Clothing, Shoes and Dry Goods.....	995	16,270	17	16,253	3,859	3,033	125	940
Drugs.....	241	2,927	3	2,924	784	319	42	60
Furniture.....	309	7,823	25	7,798	2,107	900	27	33
Hardware, Lumber and Building Materials.....	659	13,377	18	13,359	3,509	1,875	87	189
Motor Vehicles and Accessories.....	719	28,846	73	28,773	8,265	2,980	81	152
Gasoline and Oil.....	107	8,189	30	8,159	2,127	307	28	44
Fuel and Ice.....	313	5,233	26	5,207	1,319	647	91	210
Department and Variety Stores.....	139	62,129	—	62,129	13,597	17,128	12	266
Other Retail Trade.....	935	12,850	37	12,813	3,102	2,226	176	356
Total Retail Trade.....	4,816	172,266	275	171,991	42,359	31,412	813	2,641
Service:								
Professional Service.....	149	1,327	139	1,188	316	65	85	241
Recreational Service.....	457	12,878	49	12,829	3,700	793	261	988
Business Service.....	293	4,575	28	4,547	1,285	317	133	383
Hotels, Tourist Lodges and Camps.....	436	8,097	41	8,056	2,231	701	184	1,001
Laundries, Cleaning and Pressing.....	178	2,023	34	1,989	549	144	86	319
Undertaking.....	76	608	8	600	168	29	16	35
Restaurants, Cafes and Taverns.....	359	3,819	19	3,800	1,030	346	190	541
Other Personal Service.....	86	679	7	672	176	62	55	129
Repair and Miscellaneous Service.....	507	9,002	73	8,929	2,604	718	120	309
Total Service.....	2,541	43,008	398	42,610	12,059	3,175	1,130	3,946
Finance:								
Chartered Banks and Life, Fire, Casualty and other Insurance Carriers.....	157	48,783	933	47,850	12,071	4,226	195	8,176
Trust Companies.....	51	4,603	5	4,598	1,333	50	8	266
Mortgage and Loan.....	52	3,486	35	3,451	960	168	12	375
Insurance Agents.....	478	4,966	49	4,917	1,413	311	111	202
Personal and Business Credit.....	124	6,695	236	6,459	1,955	297	16	65
Investment Trust and Holding Companies.....	463	18,456	110	18,346	2,291	1,043	350	2,133
Stock, Bond and Commodity Dealers.....	161	4,898	49	4,849	1,304	534	113	1,120
Real Estate Finance, Operation and Agencies...	1,386	11,204	213	10,991	2,846	1,054	652	2,214
Non-Resident Owned Investment Corporations...	169	8,586	1	8,585	1,369	—	30	13
Total Finance.....	3,041	111,677	1,631	110,046	25,542	7,683	1,487	14,564
Companies Not Elsewhere Classified.....	47	568	31	537	152	30	35	69
TOTAL—ALL COMPANIES.....	25,059	1,771,486	10,785	1,760,701	484,284	166,603	9,028	70,438

TABLE F

**Distribution of Co-operative Companies by Provinces, by Industrial Divisions
and by Income Classes**

1947 TAXATION YEAR

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared
PROVINCES						
		\$	\$	\$	\$	\$
Prince Edward Island.....	18	59	—	59	8	—
Nova Scotia.....	86	208	8	200	44	2
New Brunswick.....	32	60	—	60	10	—
Quebec.....	448	860	29	831	187	1
Ontario.....	223	1,310	224	1,086	313	26
Manitoba.....	316	592	2	590	147	6
Saskatchewan.....	444	1,271	1	1,270	304	84
Alberta.....	143	297	1	296	74	12
British Columbia.....	84	247	8	239	61	4
Total.....	1,794	4,904	273	4,631	1,148	135
INDUSTRIAL DIVISIONS						
		\$	\$	\$	\$	\$
Agriculture, Fishing, and Forestry..	42	45	1	44	13	—
Mining.....	2	1	—	1	—	—
Manufacturing.....	317	669	1	668	158	12
Construction.....	2	—	—	—	—	—
Public Utilities.....	210	1,029	1	1,028	254	86
Wholesale Trade.....	214	682	6	676	99	7
Retail Trade.....	909	1,133	10	1,123	276	3
Service.....	14	16	—	16	5	—
Finance.....	84	1,329	254	1,075	343	27
Unclassified.....	—	—	—	—	—	—
Total.....	1,794	4,904	273	4,631	1,148	135
INCOME CLASSES						
		\$	\$	\$	\$	\$
Less than \$1,000.....	1,254	461	6	455	108	—
\$ 1,000—\$ 2,000.....	226	318	6	312	66	1
2,000— 3,000.....	99	235	3	232	56	1
3,000— 4,000.....	45	148	3	145	34	—
4,000— 5,000.....	31	143	1	142	30	1
5,000— 10,000.....	72	476	4	472	116	1
10,000— 15,000.....	24	279	12	267	68	4
15,000— 20,000.....	12	208	19	189	48	4
20,000— 25,000.....	6	135	21	114	29	—
25,000— 50,000.....	12	443	13	430	118	10
50,000— 100,000.....	8	569	156	413	83	23
100,000— 250,000.....						
250,000— 500,000.....						
500,000— 1,000,000.....	5	1,489	29	1,460	392	90
1,000,000— 5,000,000.....						
Over 5,000,000.....						
Total.....	1,794	4,904	273	4,631	1,148	135

TABLE G

**Provincial Distribution of 25,059 Active Taxable Companies Reporting a Profit
by Income Classes and Industrial Divisions**

1947 TAXATION YEAR

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Excess Profits Tax Declared	Number of Companies	Current Year Profit	Income Tax Declared	Excess Profits Tax Declared
	CANADA				PRINCE EDWARD ISLAND			
Less than \$1,000.....	3,774	\$ 1,661	\$ 378	\$ 37	25	\$ 11	\$ 2	\$ —
\$ 1,000—\$ 2,000.....	2,329	3,406	832	108	14	21	4	1
2,000— 3,000.....	1,669	4,116	1,018	151	12	29	7	1
3,000— 4,000.....	1,438	5,009	1,257	203	14	50	10	4
4,000— 5,000.....	1,228	5,524	1,402	231	12	54	13	3
5,000— 10,000.....	3,846	27,725	7,169	1,382	26	193	37	7
10,000— 15,000.....	2,225	27,604	7,211	1,462	15	184	40	6
15,000— 20,000.....	1,478	25,653	6,790	1,440	7	123	24	4
20,000— 25,000.....	944	21,170	5,558	1,425	6	132	31	11
25,000— 50,000.....	2,393	84,820	22,650	7,681	13	482	106	59
50,000— 100,000.....	1,535	109,096	29,677	10,996	6	406	88	17
100,000— 250,000.....	1,167	182,063	48,961	21,593	7	892	179	55
250,000— 500,000.....	531	185,645	50,892	20,699				
500,000— 1,000,000.....	244	171,280	47,340	18,993	5	2,092	372	127
1,000,000— 5,000,000.....	217	425,550	116,143	42,316				
Over 5,000,000.....	41	491,164	137,006	37,886				
Total.....	25,059	1,771,486	484,284	166,603	162	4,669	913	295
Agriculture, Fishing and Forestry.....	494	14,250	3,739	1,418				
Mining.....	395	119,491	33,505	7,373				
Manufacturing.....	7,340	991,445	278,343	89,773				
Construction.....	1,041	21,180	5,718	1,548				
Public Utilities.....	1,251	147,883	41,740	8,104				
Wholesale Trade.....	4,093	149,718	41,127	16,087				
Retail Trade.....	4,816	172,266	42,359	31,412				
Service.....	2,541	43,008	12,059	3,175				
Finance.....	3,041	111,677	25,542	7,683				
Unclassified.....	47	568	152	30				
Total.....	25,059	1,771,486	484,284	166,603	162	4,669	913	295
	NOVA SCOTIA				NEW BRUNSWICK			
Less than \$1,000.....	140	\$ 60	\$ 14	\$ 1	111	\$ 50	\$ 11	\$ 1
\$ 1,000—\$ 2,000.....	91	134	33	4	59	82	21	2
2,000— 3,000.....	80	197	47	9	48	124	32	7
3,000— 4,000.....	65	225	56	13	33	117	31	6
4,000— 5,000.....	49	219	55	10	39	173	44	7
5,000— 10,000.....	145	1,081	273	72	113	809	217	38
10,000— 15,000.....	82	1,030	272	49	71	891	238	50
15,000— 20,000.....	64	1,105	290	63	42	729	188	44
20,000— 25,000.....	40	895	242	66	23	519	136	33
25,000— 50,000.....	95	3,465	914	338	57	2,055	563	206
50,000— 100,000.....	45	2,977	799	337	39	2,792	773	316
100,000— 250,000.....	23	3,380	879	413	24	3,795	965	666
250,000— 500,000.....	10	3,466	971	295	12	4,156	1,116	792
500,000— 1,000,000.....	3	2,430	729	237				
1,000,000— 5,000,000.....	4	9,474	2,822	667	10	12,109	3,476	905
Over 5,000,000.....	—	—	—	—				
Total.....	936	30,138	8,396	2,574	681	28,401	7,811	3,073
Agriculture, Fishing and Forestry.....	17	528	134	44	15	361	99	15
Mining.....	7	510	150	30	6	167	49	14
Manufacturing.....	182	13,849	4,099	1,055	158	14,691	4,218	1,189
Construction.....	29	457	85	13	31	1,196	345	118
Public Utilities.....	79	5,154	1,372	445	41	1,562	423	121
Wholesale Trade.....	136	3,309	882	385	108	4,558	1,139	683
Retail Trade.....	327	4,114	1,070	457	209	4,674	1,222	837
Service.....	74	985	281	78	41	527	155	26
Finance.....	85	1,241	323	67	72	665	161	70
Unclassified.....	—	—	—	—	—	—	—	—
Total.....	936	30,138	8,396	2,574	681	28,401	7,811	3,073

TABLE G—(Cont'd)

**Provincial Distribution of 25,059 Active Taxable Companies Reporting a Profit
by Income Classes and Industrial Divisions**

1947 TAXATION YEAR

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Excess Profits Tax Declared	Number of Companies	Current Year Profit	Income Tax Declared	Excess Profits Tax Declared
QUEBEC					ONTARIO			
Less than \$1,000.....	1,056	\$ 470	\$ 107	\$ 12	1,080	\$ 472	\$ 109	\$ 9
\$ 1,000-\$ 2,000.....	669	968	235	27	686	998	250	33
2,000- 3,000.....	432	1,057	263	34	495	1,228	298	47
3,000- 4,000.....	347	1,211	300	43	495	1,725	441	66
4,000- 5,000.....	325	1,451	367	57	397	1,783	452	70
5,000- 10,000.....	1,018	7,231	1,849	315	1,242	8,951	2,351	431
10,000- 15,000.....	544	6,758	1,748	339	784	9,768	2,582	487
15,000- 20,000.....	367	6,350	1,665	360	524	9,113	2,441	499
20,000- 25,000.....	259	5,834	1,536	366	348	7,771	2,054	534
25,000- 50,000.....	603	21,497	5,703	1,845	986	35,004	9,413	3,054
50,000- 100,000.....	418	29,376	7,957	2,804	677	48,723	13,438	4,708
100,000- 250,000.....	280	43,568	11,705	4,667	543	85,094	23,238	9,908
250,000- 500,000.....	135	47,765	13,038	5,084	279	96,692	26,880	10,333
500,000- 1,000,000.....	76	53,849	14,588	6,659	121	83,395	23,403	8,626
1,000,000- 5,000,000.....	69	134,711	37,564	10,799	98	193,849	52,262	20,228
Over 5,000,000.....	17	197,727	56,518	9,671	18	213,249	56,449	19,682
Total.....	6,615	559,823	155,143	43,082	8,773	797,815	216,061	78,715
Agriculture, Fishing and Forestry.....	36	420	106	47	85	1,731	454	191
Mining.....	32	5,241	1,422	357	91	49,715	13,875	959
Manufacturing.....	2,320	332,108	93,863	26,234	3,228	497,586	138,992	45,756
Construction.....	297	5,882	1,626	407	376	8,560	2,358	629
Public Utilities.....	263	88,506	25,613	3,863	368	24,561	6,478	1,622
Wholesale Trade.....	1,359	39,830	11,142	3,573	1,365	56,295	15,364	6,046
Retail Trade.....	985	32,297	7,966	4,800	1,460	88,588	21,574	18,407
Service.....	529	9,196	2,544	804	836	20,668	5,884	1,328
Finance.....	771	46,102	10,794	2,985	954	49,943	11,041	3,770
Unclassified.....	23	241	67	12	10	168	41	7
Total.....	6,615	559,823	155,143	43,082	8,773	797,815	216,061	78,715
MANITOBA					SASKATCHEWAN			
Less than \$1,000.....	258	\$ 117	\$ 26	\$ 3	140	\$ 59	\$ 14	\$ 1
\$ 1,000-\$ 2,000.....	171	251	61	8	85	126	32	4
2,000- 3,000.....	105	254	67	7	71	171	46	5
3,000- 4,000.....	101	355	90	15	42	144	36	5
4,000- 5,000.....	63	283	75	11	37	160	42	7
5,000- 10,000.....	247	1,783	474	90	128	917	242	47
10,000- 15,000.....	134	1,647	430	96	84	1,014	258	73
15,000- 20,000.....	84	1,453	388	74	46	813	225	34
20,000- 25,000.....	55	1,225	315	61	14	344	92	30
25,000- 50,000.....	143	5,026	1,407	442	65	2,243	617	227
50,000- 100,000.....	80	5,913	1,611	632	25	1,764	497	198
100,000- 250,000.....	67	10,904	3,029	1,245	16	2,536	694	388
250,000- 500,000.....	24	8,137	2,192	1,134	8	3,626	1,019	511
500,000- 1,000,000.....	9	6,692	1,783	1,032				
1,000,000- 5,000,000.....	13	33,039	9,167	4,492				
Over 5,000,000.....	13	33,039	9,167	4,492				
Total.....	1,554	77,079	21,115	9,342	761	13,926	3,814	1,530
Agriculture, Fishing and Forestry.....	17	48	12	2	26	217	61	6
Mining.....	16	13,871	4,026	1,279	9	432	92	113
Manufacturing.....	322	20,558	5,833	2,373	89	4,259	1,220	481
Construction.....	57	1,112	286	115	27	296	78	27
Public Utilities.....	72	4,839	1,301	510	29	332	98	22
Wholesale Trade.....	281	17,329	4,821	2,130	74	2,375	620	311
Retail Trade.....	305	13,174	3,156	2,608	268	4,020	1,093	436
Service.....	201	2,278	631	158	101	1,304	375	89
Finance.....	283	3,870	1,049	167	138	691	177	45
Unclassified.....	—	—	—	—	—	—	—	—
Total.....	1,554	77,079	21,115	9,342	761	13,926	3,814	1,530

TABLE G—(Cont'd)

**Provincial Distribution of 25,059 Active Taxable Companies Reporting a Profit
by Income Classes and Industrial Divisions**

1947 TAXATION YEAR

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Excess Profits Tax Declared	Number of Companies	Current Year Profit	Income Tax Declared	Excess Profits Tax Declared
	ALBERTA				BRITISH COLUMBIA			
Less than \$1,000.....	236	\$ 109	\$ 24	\$ 3	728	\$ 313	\$ 71	\$ 7
\$ 1,000—\$ 2,000.....	128	192	48	6	426	634	148	23
2,000— 3,000.....	106	260	64	10	320	796	194	31
3,000— 4,000.....	103	360	91	12	238	822	202	39
4,000— 5,000.....	75	339	90	10	231	1,053	264	56
5,000— 10,000.....	245	1,781	462	99	682	4,979	1,264	283
10,000— 15,000.....	130	1,593	416	93	381	4,719	1,227	269
15,000— 20,000.....	91	1,576	436	62	253	4,391	1,133	300
20,000— 25,000.....	59	1,315	347	77	140	3,135	805	247
25,000— 50,000.....	135	4,707	1,239	387	296	10,341	2,688	1,123
50,000— 100,000.....	73	5,031	1,280	540	172	12,114	3,234	1,444
100,000— 250,000.....	62	9,547	2,362	1,512	145	22,347	5,910	2,739
250,000— 500,000.....	12	4,085	1,114	352	49	17,661	4,710	2,233
500,000— 1,000,000.....	11	7,768	2,254	626	13	9,072	2,408	1,113
1,000,000— 5,000,000.....	5	7,484	1,834	983	27	53,752	614,47	5,997
Over 5,000,000.....					5	67,359	20,245	7,316
Total.....	1,471	46,147	12,061	4,772	4,106	213,488	58,970	23,220
Agriculture, Fishing and Forestry.....	54	977	275	64	243	9,968	2,598	1,049
Mining.....	174	6,787	1,567	330	60	42,768	12,324	4,291
Manufacturing.....	187	13,425	3,539	1,820	827	94,658	26,491	10,834
Construction.....	55	1,415	317	84	163	2,220	613	153
Public Utilities.....	73	4,644	1,351	183	322	18,165	5,068	1,332
Wholesale Trade.....	176	6,571	1,797	832	576	19,131	5,268	2,084
Retail Trade.....	344	7,854	2,026	1,097	884	16,784	4,095	2,559
Service.....	236	2,838	769	246	519	5,204	1,418	446
Finance.....	172	1,636	420	116	498	4,431	1,051	461
Unclassified.....	—	—	—	—	14	159	44	11
Total.....	1,471	46,147	12,061	4,772	4,106	213,488	58,970	23,220

TABLE H
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: AGRICULTURE, FISHING AND FORESTRY

Profit Companies by Major Industrial Class								
		General Agriculture	Specialized Agriculture	Fishing	Forestry	Total Profit Companies	Total Loss Companies	Total All Companies
1	Number of Companies.....	(158)	58	24	238	478	285	763
Assets								
2	Cash.....	\$ 1,582	\$ 719	\$ 414	\$ 3,600	\$ 6,315	\$ 1,302	\$ 7,617
3	Government Securities.....	2,962	303	319	2,206	5,790	358	6,148
4	Other Securities.....	5,225	697	69	1,383	7,374	3,074	10,448
5	Receivables.....	2,344	725	773	8,842	12,684	2,503	15,187
6	Inventories.....	6,224	680	1,181	18,276	26,361	6,374	32,735
7	Land.....	9,182	583	187	43,584	53,536	14,940	68,476
8	Buildings and Equipment.....	10,657	2,945	4,070	32,312	49,984	15,100	65,084
9	Investment in Subsidiaries.....	461	21	656	12,122	13,260	629	13,889
10	Other Assets.....	1,040	223	125	3,975	5,363	1,822	7,185
11	Total.....	39,677	6,896	7,794	126,300	180,667	46,102	226,769
Liabilities and Capital								
12	Bank Loans.....	1,410	159	98	5,559	7,226	4,761	11,987
13	Payables.....	2,357	557	1,136	10,083	14,133	5,379	19,512
14	✓ Tax Liabilities.....	599	219	152	5,073	6,043	142	6,185
15	Other Liabilities.....	2,655	169	561	19,609	22,994	13,560	36,554
16	Funded Debt.....	1,774	415	2,212	18,379	22,780	4,848	27,628
17	Liability Reserves.....	220	17	17	58	312	110	422
18	Depreciation Reserves.....	5,628	1,549	1,090	22,521	30,788	6,537	37,325
19	Capital Stock.....	18,558	1,839	1,572	31,388	53,357	17,792	71,149
20	Surplus.....	7,351	2,032	992	20,772	31,147	1,785	32,932
21	Less Deficit.....	875	60	36	7,142	8,113	8,812	16,925
22	Total.....	39,677	6,896	7,794	126,300	180,667	46,102	226,769
23	Gross Sales or Revenue.....	21,477	6,440	13,683	95,387	136,987	20,887	157,874
24	Current Year Profit.....	2,375	736	633	10,280	14,024	1,979	12,045
Selected Revenues and Charges								
25	Rentals Received.....	174	7	18	83	282	60	342
26	Bond Interest Received.....	96	9	10	74	189	18	207
27	Taxable Dividends Received.....	14	—	1	1	16	3	19
28	Non-Taxable Dividends Received.....	74	1	54	689	818	35	853
29	Rentals Paid.....	79	28	31	117	255	110	365
30	✓ Bond Interest Paid.....	36	5	93	103	237	25	262
31	✓ Mortgage Interest Paid.....	25	14	15	157	211	50	261
32	✓ Depreciation Charged.....	557	177	415	2,912	4,061	847	4,908
33	Depletion Charged.....	2	—	—	1,857	1,859	528	2,387
34	Charitable Donations.....	9	3	7	46	65	7	72
35	Pension Payments Claimed.....	9	—	4	42	55	—	55
36	Bad Debt Write Off.....	37	10	30	71	148	97	245
37	Dividends Charged.....	474	75	154	774	1,477	117	1,594
38	Fixed Assets Sold.....	227	240	101	2,364	2,932	2,352	5,284
39	Capital Expenditures.....	1,186	322	525	5,913	7,946	4,114	12,060

Bold Italic Figures Denote Deficit

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MINING										
Profit Companies by Major Industrial Class										
Gold Mining	Other Metal Mining	Coal Mining	Oil, Gas and Naphtha	Other Non-Metallic Minerals	Mining Development Companies	General Prospecting and Mining Service	Total Profit Companies	Total Loss Companies	Total All Companies	
32	16	58	68	80	6	37	297	805	1,102	1
\$ 35,117	\$ 52,017	\$ 3,949	\$ 3,994	\$ 4,788	\$ 432	\$ 437	\$ 100,734	\$ 23,388	\$ 124,122	2
38,212	64,225	5,783	6,435	4,899	265	382	120,201	17,313	137,514	3
22,843	4,402	2,209	4,547	3,262	86	250	37,599	33,817	71,416	4
1,875	19,898	4,156	2,444	3,614	144	1,640	33,771	9,987	43,758	5
9,329	58,677	1,917	1,395	3,559	440	1,705	77,022	21,841	98,863	6
54,467	124,789	22,167	32,269	17,192	3,665	1,250	255,799	301,458	557,257	7
77,259	245,899	25,840	35,132	29,362	1,411	5,017	419,920	158,230	578,150	8
28,326	65,365	1,078	4,761	1,386	280	479	101,675	25,344	127,019	9
4,429	21,843	1,618	4,795	1,422	1,840	717	36,664	111,231	147,895	10
271,857	657,115	68,717	95,772	69,484	8,563	11,877	1,183,385	702,609	1,885,994	11
871	488	1,125	76	673	—	602	3,835	11,585	15,420	12
8,876	31,340	2,442	3,251	3,397	555	1,351	51,212	19,776	70,988	13
4,640	20,826	813	773	1,538	15	450	29,055	562	29,617	14
168	186	770	2,220	1,610	7,580	1,045	13,579	14,093	27,672	15
—	8,434	1,337	462	1,409	—	968	12,610	32,693	45,303	16
373	12,280	23	5	1,681	36	2	14,400	5,249	19,649	17
68,616	205,930	25,466	39,885	23,516	2,397	2,314	368,124	89,183	457,307	18
92,161	181,698	30,865	42,705	24,292	1,379	4,585	377,685	525,313	902,998	19
96,152	196,301	7,714	14,507	12,069	385	2,460	329,588	37,520	367,108	20
—	368	1,838	8,112	701	3,784	1,900	16,703	33,365	50,068	21
271,857	657,115	68,717	95,772	69,484	8,563	11,877	1,183,385	702,609	1,885,994	22
85,440	287,458	35,236	29,679	36,112	2,185	13,025	489,135	105,856	594,991	23
17,725	85,051	2,814	5,029	6,077	366	1,103	118,165	8,618	109,547	24
215	4	195	81	43	—	6	544	168	712	25
1,118	869	165	208	120	8	8	2,496	626	3,122	26
506	30	10	1	13	—	—	560	7	567	27
7,524	7,487	48	859	30	1	11	15,960	1,012	16,972	28
46	245	71	62	39	6	23	492	202	694	29
—	—	54	17	58	—	30	159	384	543	30
—	334	2	—	10	—	1	347	124	471	31
2,733	10,781	1,844	1,188	1,918	73	656	19,193	5,487	24,680	32
9,632	33,191	944	2,171	2,241	351	21	48,551	3,986	52,537	33
134	484	12	16	59	1	6	712	56	768	34
232	4,784	4	156	66	3	—	5,245	159	5,404	35
1	20	1	20	14	—	72	128	182	310	36
14,912	61,015	917	2,622	2,499	—	498	82,463	2,645	85,108	37
350	1,163	1,135	1,201	785	81	119	4,834	2,935	7,769	38
5,069	20,919	1,330	3,227	3,292	1,241	1,533	36,611	20,752	57,363	39

Bold Italic Figures Denote Deficit

TABLE H—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING								
Profit Companies by Major Industrial Class								
		Meat Packing	Dairy Products	Canning and Preserving Fruits and Vegetables	Grain Mill Products	Bakery Products	Sugar Refining	Con- fectionery and Related Products
1	Number of Companies.....	69	114	105	132	149	6	69
	Assets							
2	Cash.....	\$ 1,747	\$ 2,092	\$ 3,291	\$ 3,301	\$ 4,086	\$ 886	\$ 3,554
3	Government Securities.....	6,079	1,548	3,502	3,197	4,689	8,272	3,340
4	Other Securities.....	793	887	7,763	5,505	722	21,746	2,248
5	Receivables.....	23,740	2,996	7,886	25,555	4,509	3,805	6,381
6	Inventories.....	46,816	7,487	29,950	45,085	8,997	16,310	13,179
7	Land.....	908	357	1,085	4,323	3,016	1,153	1,672
8	Buildings and Equipment.....	70,655	14,118	43,862	59,754	47,575	30,600	24,296
9	Investment in Subsidiaries.....	3,366	887	2,205	6,823	15,971	16,158	1,744
10	Other Assets.....	2,370	924	5,899	2,229	2,615	623	1,967
11	Total.....	156,474	31,296	105,443	155,772	92,180	99,553	58,381
	Liabilities and Capital							
12	Bank Loans.....	28,005	2,335	6,073	12,336	1,224	86	3,362
13	Payables.....	13,727	3,360	8,912	18,615	7,386	2,623	4,841
14	Tax Liabilities.....	5,328	748	4,619	4,915	2,443	3,880	3,082
15	Other Liabilities.....	777	3,616	6,761	6,198	5,060	2,038	1,228
16	Funded Debt.....	4,942	747	2,429	5,877	5,566	8,052	2,354
17	Liability Reserves.....	545	147	575	265	65	62	148
18	Depreciation Reserves.....	39,053	6,050	22,050	31,761	23,577	19,432	14,845
19	Capital Stock.....	24,099	6,588	31,135	38,213	25,193	28,960	13,089
20	Surplus.....	40,017	7,793	23,235	37,706	22,002	34,420	15,636
21	Less Deficit.....	19	88	346	114	336	—	204
22	Total.....	156,474	31,296	105,443	155,772	92,180	99,553	58,381
23	Gross Sales or Revenue.....	517,002	75,559	119,498	338,252	124,146	72,990	67,386
24	Current Year Profit.....	8,591	2,734	10,468	15,238	8,045	3,746	8,009
	Selected Revenues and Charges							
25	Rentals Received.....	108	33	145	308	778	21	173
26	Bond Interest Received.....	77	44	58	45	80	454	125
27	Taxable Dividends Received.....	—	—	24	608	101	30	10
28	Non-Taxable Dividends Received.....	230	18	102	836	808	1,643	12
29	Rentals Paid.....	113	89	109	423	405	37	445
30	Bond Interest Paid.....	1,154	2	39	121	149	176	38
31	Mortgage Interest Paid.....	26	17	18	96	46	—	8
32	Depreciation Charged.....	2,782	879	2,015	2,111	2,326	826	1,008
33	Depletion Charged.....	16	—	—	—	—	—	—
34	Charitable Donations.....	99	27	31	176	102	59	83
35	Pension Payments Claimed.....	543	58	205	672	430	108	239
36	Bad Debt Write Off.....	127	31	93	310	81	7	28
37	Dividends Charged.....	2,091	601	1,682	7,278	4,461	10,224	2,619
38	Fixed Assets Sold.....	942	640	714	937	1,259	152	559
39	Capital Expenditures.....	5,268	2,976	5,184	6,452	8,605	1,075	3,012

Bold Italic Figures Denote Deficit

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd)											
Profit Companies by Major Industrial Class											
Non-Alcoholic Beverages	Alcoholic Beverages	Miscellaneous Food Products	Tobacco	Fish Canning and Curing	Cotton Textile Mills	Rayon and Silk Textile Mills	Woollen and Worsted Textile Mills	Knitting Mills	Other Mills	Apparel and Finished Textile Goods	
86	90	93	25	68	71	25	64	144	130	922	1
\$ 5,176	\$ 9,662	\$ 4,853	\$ 5,424	\$ 2,149	\$ 4,046	\$ 5,733	\$ 3,430	\$ 6,653	\$ 3,230	\$ 6,370	2
9,864	22,970	2,590	6,896	1,594	6,529	5,030	5,482	12,035	3,646	9,682	3
2,636	7,041	1,662	95	1,274	17,263	4,712	2,392	2,739	6,943	3,251	4
1,853	17,614	7,215	11,954	6,404	15,578	4,092	6,067	14,571	8,407	29,227	5
5,375	82,083	21,344	49,803	11,210	35,028	14,161	17,529	28,114	18,912	61,553	6
1,352	4,455	1,276	469	701	1,649	244	529	952	1,117	2,019	7
16,602	118,622	30,882	14,801	25,170	118,675	39,917	30,974	75,882	35,472	36,251	8
5,618	45,144	7,340	35,348	5,867	9,855	1,680	3,156	1,180	7,215	4,007	9
1,088	7,990	2,756	38,761	4,437	1,790	2,392	1,532	3,232	1,758	5,267	10
49,564	315,581	79,918	163,551	58,806	210,413	77,961	71,091	145,358	86,700	157,627	11
755	16,265	9,430	10,361	5,068	4,218	1,171	3,719	5,179	2,828	21,681	12
3,787	11,946	6,280	11,741	5,156	12,371	5,525	4,241	9,746	6,295	23,794	13
3,544	18,651	1,903	5,859	1,151	4,187	2,908	2,065	6,581	2,915	7,938	14
2,236	41,927	5,841	7,035	3,227	7,263	767	2,073	1,260	637	5,681	15
2,652	4,132	2,036	15,326	3,774	11,963	14,176	4,729	7,697	2,684	6,161	16
2	2,034	185	1,375	258	845	15	200	592	1,104	163	17
7,630	56,430	16,515	11,331	14,098	84,079	15,487	17,728	42,426	21,297	17,093	18
9,137	70,985	21,400	80,915	14,076	50,345	20,049	14,973	37,507	23,076	31,319	19
19,932	93,385	16,490	19,628	12,480	35,162	17,863	21,363	34,424	25,875	44,238	20
<i>111</i>	<i>174</i>	<i>162</i>	<i>20</i>	<i>482</i>	<i>20</i>	—	—	<i>54</i>	<i>11</i>	<i>441</i>	21
49,564	315,581	79,918	163,551	58,806	210,413	77,961	71,091	145,358	86,700	157,627	22
38,888	315,556	102,250	123,763	75,391	168,587	61,318	70,009	132,863	92,153	305,636	23
9,166	58,651	7,150	9,983	4,213	13,722	10,551	7,307	18,607	9,617	20,459	24
40	547	83	17	78	208	56	38	144	108	377	25
152	410	38	39	34	468	89	182	339	147	199	26
—	3	1	—	320	49	83	1	4	18	19	27
5	1,007	136	2,498	1,053	992	25	283	96	928	322	28
156	248	192	119	106	184	235	173	333	259	2,479	29
66	56	28	—	81	257	327	139	183	59	122	30
9	15	17	431	24	4	8	70	15	11	64	31
708	4,179	1,687	801	1,627	4,188	2,075	1,682	3,098	1,428	2,247	32
—	—	—	—	—	1	—	13	—	—	1	33
36	691	55	59	62	180	79	99	190	126	639	34
27	1,366	167	197	22	499	40	107	296	52	107	35
15	20	46	12	385	81	31	28	81	60	302	36
7,321	17,532	2,522	7,320	1,645	2,481	2,499	1,214	3,390	4,518	4,197	37
827	1,397	1,182	106	656	1,582	2,156	569	969	723	952	38
3,343	17,356	4,623	2,238	2,527	9,745	7,447	2,971	11,590	3,744	6,127	39

Bold Italic Figures Denote Deficit

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd)**Profit Companies by Major Industrial Class**

		Fur Goods and Products	Saw Mills	Planing and Plywood Mills	Furniture	Wooden Containers	Morticians Goods	Miscella- neous Woods Products
1	Number of Companies.....	106	363	164	223	70	19	96
	Assets							
2	Cash.....	\$ 511	\$ 12,806	\$ 1,632	\$ 3,842	\$ 763	\$ 127	\$ 1,048
3	Government Securities.....	580	9,946	1,814	4,540	1,062	123	2,998
4	Other Securities.....	314	7,555	998	1,733	2,215	63	375
5	Receivables.....	3,746	21,237	7,910	10,716	5,371	1,043	3,929
6	Inventories.....	5,363	42,711	15,467	19,207	9,306	1,644	9,000
7	Land.....	218	46,656	2,324	1,445	2,726	316	759
8	Buildings and Equipment.....	2,641	80,487	33,063	32,335	14,235	2,037	13,319
9	Investment in Subsidiaries.....	782	10,926	4,693	909	4,067	—	1,153
10	Other Assets.....	468	12,985	1,677	2,205	1,345	2,501	3,228
11	Total.....	14,623	245,309	69,578	76,932	41,090	7,854	35,809
	Liabilities and Capital							
12	Bank Loans.....	1,906	13,848	7,656	5,743	4,150	536	3,037
13	Payables.....	3,597	20,204	7,892	6,996	3,443	409	2,603
14	Tax Liabilities.....	481	15,074	3,237	3,545	1,525	124	1,058
15	Other Liabilities.....	690	14,821	5,424	2,294	4,000	204	2,395
16	Funded Debt.....	247	24,105	5,416	3,089	2,795	110	1,564
17	Liability Reserves.....	30	264	44	46	80	—	11
18	Depreciation Reserves.....	1,012	48,653	12,579	17,007	8,343	1,361	6,773
19	Capital Stock.....	3,212	49,473	16,204	17,018	6,312	3,736	13,399
20	Surplus.....	3,540	61,373	11,515	21,602	10,668	1,408	5,863
21	Less Deficit.....	92	2,506	389	408	230	34	894
22	Total.....	14,623	245,309	69,578	76,932	41,090	7,854	35,809
23	Gross Sales or Revenue.....	27,990	257,967	90,331	103,434	49,879	5,286	35,582
24	Current Year Profit.....	1,058	45,863	11,478	10,372	4,942	301	3,141
	Selected Revenues and Charges							
25	Rentals Received.....	47	266	93	90	51	5	166
26	Bond Interest Received.....	13	293	49	115	13	3	62
27	Taxable Dividends Received.....	56	21	—	9	—	2	—
28	Non-Taxable Dividends Received.....	1	163	26	78	174	1	58
29	Rentals Paid.....	258	773	390	248	63	16	121
30	Bond Interest Paid.....	4	677	119	37	48	3	19
31	Mortgage Interest Paid.....	9	113	47	50	16	1	32
32	Depreciation Charged.....	164	10,821	1,905	1,452	751	63	653
33	Depletion Charged.....	—	2,475	98	8	72	4	13
34	Charitable Donations.....	53	197	97	104	48	3	23
35	Pension Payments Claimed.....	6	186	32	28	5	7	13
36	Bad Debt Write Off.....	116	449	238	87	62	18	68
37	Dividends Charged.....	171	3,195	1,043	1,579	931	101	862
38	Fixed Assets Sold.....	108	2,622	521	348	300	10	277
39	Capital Expenditures.....	254	16,316	4,988	3,408	1,276	158	2,564

Bold Italic Figures Denote Deficit

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd)**Profit Companies by Major Industrial Class**

Pulp and Paper Mills	Converted Paper Products	News-papers	Periodicals	Book Publishing and Printing	Commercial Printing	Miscellaneous Printing and Service	Paints and Varnishes	Drugs and Toilet Preparations	Industrial Chemicals	Miscellaneous Chemicals Products	
68	188	166	44	68	353	76	73	181	90	109	1
\$ 29,670	\$ 6,102	\$ 5,668	\$ 736	\$ 837	\$ 3,143	\$ 1,361	\$ 3,234	\$ 6,130	\$ 24,472	\$ 3,905	2
26,958	5,971	15,684	1,186	629	3,509	2,206	3,122	4,133	12,796	5,892	3
10,772	3,151	6,907	1,534	134	4,424	1,878	775	3,034	14,913	4,794	4
58,475	15,759	10,306	1,714	3,424	9,644	3,658	9,754	13,931	25,270	7,871	5
237,836	19,989	4,326	435	4,450	9,255	3,591	18,471	27,488	43,368	11,691	6
191,591	2,014	3,845	548	281	1,591	618	1,954	2,089	3,874	1,964	7
769,983	53,707	45,171	5,172	4,709	37,659	11,800	20,850	34,393	140,603	30,926	8
151,419	4,367	8,252	1,034	338	1,658	370	6,243	7,517	10,010	8,242	9
19,951	2,432	10,192	2,489	1,368	4,122	1,121	7,081	5,737	7,798	2,447	10
1,496,655	113,492	110,351	14,848	16,170	75,005	26,603	71,484	104,452	283,104	77,732	11
27,228	7,496	1,152	142	981	2,352	842	3,650	2,025	1,978	3,581	12
62,560	11,569	6,970	858	2,653	7,366	1,872	7,258	9,189	23,009	5,265	13
48,734	4,205	3,774	196	817	2,694	1,015	3,427	4,492	8,035	2,905	14
62,382	4,838	3,041	2,589	1,525	2,828	484	2,795	6,803	11,386	3,763	15
215,180	4,948	13,994	1,069	280	6,273	1,274	3,097	3,311	3,009	3,875	16
2,044	89	543	117	36	137	177	47	146	5,633	191	17
468,427	24,889	28,330	2,281	2,998	22,049	6,568	9,738	14,142	88,647	11,827	18
330,925	22,179	25,206	3,815	4,441	14,853	6,898	20,320	28,312	64,701	31,366	19
281,137	33,367	27,840	4,011	2,808	17,399	7,596	21,202	36,373	76,732	15,134	20
1,962	88	499	230	369	946	123	50	341	26	175	21
1,496,655	113,492	110,351	14,848	16,170	75,005	26,603	71,484	104,452	283,104	77,732	22
758,158	147,646	99,396	11,691	18,793	78,179	28,155	83,404	130,335	231,186	81,941	23
155,796	15,924	15,073	1,044	1,685	8,088	3,634	9,193	14,161	29,500	9,206	24
673	269	359	67	33	263	56	100	140	440	87	25
2,795	142	416	29	13	106	86	63	88	263	71	26
20	46	9	12	—	4	—	—	12	1,202	—	27
14,211	148	285	10	13	124	7	1,640	50	2,819	454	28
630	645	773	52	119	681	244	256	421	902	247	29
7,798	73	386	6	9	85	3	67	55	10	124	30
938	57	54	18	7	84	16	18	32	6	9	31
36,162	2,582	1,675	221	197	1,695	460	894	1,696	6,645	1,429	32
3,408	—	—	—	—	—	—	13	—	2	—	33
646	159	359	13	13	96	25	85	91	264	47	34
4,796	225	359	91	15	193	93	181	598	1,660	222	35
202	194	318	28	74	237	55	168	88	74	146	36
39,775	3,708	5,263	309	173	3,040	647	3,038	2,991	12,062	1,490	37
10,525	852	405	61	61	527	177	654	963	1,805	681	38
53,976	9,486	3,277	940	705	4,173	2,019	4,242	7,382	15,180	4,402	39

Bold Italic Figures Denote Deficit

TABLE H—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd)

Profit Companies by Major Industrial Class

		Fabricated Chemical Products and Plastics	Petroleum Refining	Paving and Mis- cellaneous Petroleum Products	Rubber and Rubber Products	Leather and Leather Products	Glass and Glass Products	Cement Gypsum and Plaster Products
1	Number of Companies.....	19	17	16	38	296	31	57
	Assets							
2	Cash.....	\$ 619	\$ 17,700	\$ 3,099	\$ 8,839	\$ 5,732	\$ 1,779	\$ 3,834
3	Government Securities.....	30	647	2,561	3,156	6,329	520	4,428
4	Other Securities.....	7	12,714	531	1,191	3,915	3,740	87
5	Receivables.....	997	43,985	4,849	17,662	20,111	6,095	5,177
6	Inventories.....	1,238	106,967	6,553	37,823	42,425	6,039	7,282
7	Land.....	12	25,488	1,355	1,987	1,871	755	9,239
8	Buildings and Equipment.....	1,385	249,634	25,352	73,264	38,270	16,463	56,381
9	Investment in Subsidiaries.....	194	60,024	2,087	6,025	3,829	2,336	2,395
10	Other Assets.....	639	2,586	1,002	2,262	5,170	3,107	1,254
11	Total.....	5,121	519,745	47,389	152,209	127,652	40,834	90,077
	Liabilities and Capital							
12	Bank Loans.....	125	978	204	2,509	11,097	1,306	1,001
13	Payables.....	560	44,629	4,745	16,986	13,045	3,331	4,740
14	Tax Liabilities.....	241	9,458	1,669	6,073	5,427	1,841	3,112
15	Other Liabilities.....	304	24,549	1,903	13,635	2,737	391	3,628
16	Funded Debt.....	23	48,865	8,283	2,872	5,595	920	5,721
17	Liability Reserves.....	—	17,951	50	76	368	141	17
18	Depreciation Reserves.....	595	144,708	14,029	42,588	20,817	8,944	15,553
19	Capital Stock.....	1,782	125,571	6,765	38,940	34,532	12,872	38,132
20	Surplus.....	1,572	103,208	9,750	28,530	34,578	11,274	18,191
21	Less Deficit.....	81	172	9	—	544	186	18
22	Total.....	5,121	519,745	47,389	152,209	127,652	40,834	90,077
23	Gross Sales or Revenue.....	6,978	431,625	47,863	184,103	198,473	44,774	59,282
24	Current Year Profit.....	714	38,793	7,648	17,940	15,113	6,287	10,334
	Selected Revenues and Charges							
25	Rentals Received.....	1	1,977	32	115	199	36	50
26	Bond Interest Received.....	—	97	46	186	170	41	100
27	Taxable Dividends Received.....	—	4,640	—	—	17	—	2
28	Non-Taxable Dividends Received.....	—	2,264	55	2,757	321	374	43
29	Rentals Paid.....	68	1,461	44	405	620	106	79
30	Bond Interest Paid.....	—	583	253	69	59	2	150
31	Mortgage Interest Paid.....	1	14	18	5	48	6	50
32	Depreciation Charged.....	168	11,694	1,076	4,080	1,876	972	4,180
33	Depletion Charged.....	—	461	—	—	—	—	457
34	Charitable Donations.....	15	192	38	108	185	42	49
35	Pension Payments Claimed.....	12	2,264	137	156	175	66	113
36	Bad Debt Write Off.....	14	285	54	151	289	126	55
37	Dividends Charged.....	—	16,547	1,543	6,445	3,442	991	6,799
38	Fixed Assets Sold.....	696	2,673	174	993	925	661	1,201
39	Capital Expenditures.....	249	35,537	3,177	8,095	3,433	2,248	7,863

Bold Italic Figures Denote Deficit

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd)											
Profit Companies by Major Industrial Class.											
Structural Clay Products and Pottery	Other Non-Metallic Mineral Products	Ordnance and Accessories	Primary Iron and Steel Products	Tin Cans Metal Stampings & Structural Products	Wire Tools Cutlery and Hardware	Heating Apparatus and Sanitary Ware	Miscellaneous Iron and Steel Products	Non-Ferrous Smelting Refining and Rolling	Other Non-Ferrous Metal Products	Agri-cultural Machinery	
62	68	13	90	90	84	94	52	67	194	27	1
\$ 1,699	\$ 2,968	\$ 1,326	\$ 18,127	\$ 7,736	\$ 4,589	\$ 5,799	\$ 1,688	\$ 10,842	\$ 4,630	\$ 10,686	2
1,254	2,241	914	28,163	5,061	5,366	6,965	1,860	25,588	4,053	12,335	3
277	431	299	5,312	2,144	1,217	1,721	939	3,467	1,263	561	4
3,110	4,979	3,790	45,177	14,435	5,631	16,949	3,947	15,104	12,473	10,779	5
2,610	9,547	7,823	67,710	41,224	12,968	27,306	6,226	44,257	17,355	59,797	6
2,676	7,124	516	22,368	3,744	947	2,104	394	21,601	1,097	2,169	7
19,432	34,145	19,721	261,192	64,033	23,732	56,728	14,476	305,944	28,753	53,853	8
1,654	4,822	953	22,074	7,239	1,491	3,306	1,332	25,866	564	19,472	9
1,586	871	725	2,570	6,808	2,199	1,427	772	3,777	1,892	2,865	10
34,298	67,128	36,067	472,693	152,424	58,140	122,305	31,634	456,446	72,080	172,517	11
974	2,143	129	7,433	5,905	2,215	1,792	1,401	1,748	4,359	4,947	12
1,694	4,024	3,455	29,746	10,075	3,866	10,877	2,769	15,248	7,922	16,572	13
1,056	2,454	1,196	10,993	4,336	2,894	6,219	1,270	7,297	2,735	4,114	14
742	1,318	280	5,293	6,867	1,658	3,090	1,001	8,742	2,636	2,860	15
2,111	418	3,085	38,766	3,388	940	4,296	701	106,591	3,061	15,549	16
149	118	131	7,807	173	486	513	32	3,997	265	2,429	17
11,531	24,400	15,057	157,411	33,150	14,792	33,674	7,923	217,197	15,415	28,064	18
11,587	10,300	3,685	88,138	63,817	14,215	34,095	8,141	43,196	14,541	45,007	19
5,221	22,406	9,418	127,226	24,818	17,123	27,952	8,503	52,479	21,480	53,022	20
767	453	369	120	105	49	203	107	49	334	47	21
34,298	67,128	36,067	472,693	152,424	58,140	122,305	31,634	456,446	72,080	172,517	22
26,342	72,442	24,104	328,627	106,115	51,441	137,157	33,154	178,718	97,455	177,973	23
3,349	8,006	3,023	31,257	11,474	9,220	17,396	3,744	33,303	9,421	16,975	24
31	44	40	227	289	49	141	29	591	89	90	25
41	34	25	666	152	98	92	37	845	70	213	26
—	3	—	8	2	8	1,333	11	3,038	—	798	27
4	66	5	513	1,169	165	499	59	942	29	236	28
30	104	54	661	306	87	129	60	273	275	35	29
61	3	48	835	19	11	77	18	1,389	76	425	30
49	4	10	9	61	9	8	9	6	20	20	31
971	2,025	561	8,391	2,587	938	2,068	466	5,583	1,482	2,508	32
134	1,906	—	276	—	—	—	—	594	—	—	33
11	31	13	286	117	57	130	30	275	72	132	34
5	173	97	1,761	857	47	223	14	888	240	306	35
47	52	8	52	222	42	320	27	106	191	122	36
207	3,550	2,257	6,232	3,065	1,792	3,838	546	18,326	1,076	4,955	37
362	424	242	2,239	3,436	277	950	385	3,710	392	617	38
2,149	6,053	1,234	26,102	6,397	2,352	4,143	1,441	8,060	3,350	7,776	39

Bold Italic Figures Denote Deficit

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Cont'd)

Profit Companies by Major Industrial Class

		Industrial Construc- tion and Mining Machinery	Office and Store Machines	Household and Service Industry Machines	Electrical Machinery and Appliances	Trans- portation Equipment Except Automobiles	Automobiles Parts and Equipment	Miscella- neous Manu- facturing
1	Number of Companies	396	23	35	182	110	71	300
	Assets							
2	Cash	\$ 12,540	\$ 1,116	\$ 1,969	\$ 17,272	\$ 14,367	\$ 33,550	\$ 8,780
3	Government Securities	14,575	1,545	1,490	16,663	24,823	14,325	10,823
4	Other Securities	6,247	—	168	5,783	1,004	1,608	1,412
5	Receivables	43,000	3,906	6,252	50,609	20,568	27,719	16,317
6	Inventories	67,952	4,681	15,174	114,313	40,818	62,336	31,513
7	Land	3,356	285	932	3,604	4,095	2,941	1,642
8	Buildings and Equipment	86,272	11,266	15,082	124,883	74,069	99,742	37,646
9	Investment in Subsidiaries	7,119	1,898	871	4,357	7,061	25,886	4,111
10	Other Assets	5,337	1,190	533	5,491	4,440	3,058	4,347
11	Total	246,398	25,887	42,471	342,975	191,245	271,165	116,591
	Liabilities and Capital							
12	Bank Loans	14,204	542	1,617	10,509	12,426	3,120	6,915
13	Payables	31,244	2,120	3,917	34,326	22,610	37,902	10,775
14	Tax Liabilities	9,600	1,796	4,826	18,378	6,008	20,568	5,380
15	Other Liabilities	12,526	1,924	6,228	16,079	8,273	4,465	7,494
16	Funded Debt	6,805	8	187	27,072	4,565	1,646	5,040
17	Liability Reserves	559	546	171	1,384	3,181	818	546
18	Depreciation Reserves	49,991	6,136	5,107	69,253	39,114	69,605	18,422
19	Capital Stock	46,567	3,907	7,784	63,552	44,239	30,998	23,322
20	Surplus	75,872	9,019	13,095	102,541	51,248	102,155	38,826
21	Less Deficit	970	111	461	119	419	112	129
22	Total	246,398	25,887	42,471	342,975	191,245	271,165	116,591
23	Gross Sales or Revenue	274,861	27,381	84,387	451,399	175,245	449,876	131,044
24	Current Year Profit	30,376	5,440	11,692	45,778	15,503	48,386	17,637
	Selected Revenues and Charges							
25	Rentals Received	302	37	51	156	264	106	459
26	Bond Interest Received	318	14	26	262	343	137	225
27	Taxable Dividends Received	3	—	—	7	—	1,246	27
28	Non-Taxable Dividends Received	220	170	33	1,539	286	596	113
29	Rentals Paid	563	120	65	710	730	270	768
30	Bond Interest Paid	112	—	1	331	288	20	20
31	Mortgage Interest Paid	86	—	2	148	8	9	45
32	Depreciation Charged	4,138	666	803	7,330	2,424	4,384	1,932
33	Depletion Charged	—	—	17	—	5	—	11
34	Charitable Donations	211	7	20	307	93	195	114
35	Pension Payments Claimed	684	118	280	3,276	119	543	291
36	Bad Debt Write Off	608	49	118	538	258	30	334
37	Dividends Charged	6,110	1,791	452	10,695	5,130	13,344	7,977
38	Fixed Assets Sold	1,279	774	395	2,021	597	2,839	438
39	Capital Expenditures	8,607	1,507	3,364	18,131	5,110	6,619	5,174

Bold Italic Figures Denote Deficit

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

MANUFACTURING—(Concluded)			Industrial Division: CONSTRUCTION					Industrial Division: UNCLASSIFIED			
			Profit Companies by Major Industrial Class								
Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	General Construc- tion	Residen- tial Construc- tion	Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	
7,251	1,979	9,230	680	336	1,016	249	1,265	43	19	62	1
\$ 382,956	\$ 16,865	\$ 399,821	\$ 11,630	\$ 1,588	\$ 13,218	\$ 1,005	\$ 14,223	\$ 386	\$ 30	\$ 416	2
415,809	13,149	428,958	10,460	1,403	11,863	2,010	13,873	184	24	208	3
211,279	12,119	223,398	11,668	1,118	12,786	1,476	14,262	17	18	35	4
815,233	41,323	856,556	58,454	12,062	70,516	7,526	78,042	855	258	1,113	5
1,838,471	97,256	1,935,727	24,446	8,866	33,312	4,437	37,749	1,072	104	1,176	6
414,392	21,124	435,516	3,137	826	3,963	884	4,847	185	59	244	7
3,958,916	173,138	4,132,054	77,415	6,224	83,639	12,058	95,697	1,179	364	1,543	8
612,510	16,241	628,751	6,888	129	7,017	871	7,888	45	14	59	9
242,685	29,136	271,821	7,663	1,640	9,303	1,489	10,792	218	33	251	10
8,892,251	420,351	9,312,602	211,761	33,856	245,617	31,756	277,373	4,141	904	5,045	11
321,998	42,636	364,634	30,661	4,251	34,912	6,913	41,825	250	51	301	12
681,237	61,725	742,962	40,713	8,641	49,354	6,052	55,406	775	134	909	13
326,996	3,623	330,619	6,609	1,276	7,885	114	7,999	145	42	187	14
374,510	56,582	431,092	18,133	5,118	23,251	4,454	27,705	554	313	867	15
695,445	55,080	750,525	6,559	1,468	8,027	1,027	9,054	402	88	490	16
60,123	2,228	62,351	1,108	175	1,283	170	1,453	10	—	10	17
2,299,982	65,308	2,365,290	41,187	2,463	43,650	5,148	48,798	325	126	451	18
2,019,114	116,324	2,135,438	27,071	5,569	32,640	7,255	39,895	811	218	1,029	19
2,130,724	49,347	2,180,071	41,189	5,630	46,819	3,933	50,752	892	24	916	20
<i>17,878</i>	<i>32,502</i>	<i>50,380</i>	<i>1,469</i>	<i>735</i>	<i>2,204</i>	<i>3,310</i>	<i>5,514</i>	<i>23</i>	<i>92</i>	<i>115</i>	21
8,892,251	420,351	9,312,602	211,761	33,856	245,617	31,756	277,373	4,141	904	5,045	22
8,841,419	300,672	9,142,091	94,794	25,428	120,222	8,964	129,186	6,723	894	7,617	23
985,525	<i>23,442</i>	962,083	17,302	3,482	20,784	<i>3,008</i>	17,776	465	<i>69</i>	396	24
11,872	842	12,714	1,707	146	1,853	227	2,080	75	12	87	25
11,838	358	12,196	373	35	408	64	472	4	—	4	26
13,807	15	13,822	5	—	5	8	13	—	—	—	27
43,714	496	44,210	683	8	691	27	718	—	1	1	28
20,967	2,226	23,193	690	217	907	88	995	40	11	51	29
17,370	231	17,601	48	1	49	2	51	1	2	3	30
3,031	266	3,297	44	19	63	27	90	18	—	18	31
178,435	7,896	186,331	9,221	579	9,800	1,404	11,204	66	18	84	32
9,985	498	10,483	23	—	23	2	25	1	—	1	33
7,846	162	8,008	189	35	224	26	250	2	—	2	34
26,690	337	27,027	233	5	238	8	246	4	4	8	35
8,458	1,038	9,496	467	147	614	230	844	9	12	21	36
291,083	2,882	293,965	4,346	500	4,846	167	5,013	—	—	—	37
65,919	5,797	71,716	5,037	442	5,479	2,584	8,063	34	151	185	38
417,200	33,822	451,022	19,639	1,748	21,387	4,252	25,639	255	137	392	39

Bold Italic Figures Denote Deficit

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: PUBLIC UTILITIES**Profit Companies by Major Industrial Class**

		Electric Light and Power	Gas and Steam Heat Distribu- tion	Air Trans- porta- tion	Water Trans- porta- tion	Steam Railways	Street Car and Electric Railways
1	Number of Companies.....	89	52	19	222	17	7
	Assets						
2	Cash.....	\$ 11,849	\$ 2,872	\$ 110	\$ 20,676	\$ 60,111	\$ 1,505
3	Government Securities.....	43,250	7,146	14	14,321	106,540	4,975
4	Other Securities.....	5,320	1,395	12	16,552	60,892	2,012
5	Receivables.....	9,521	3,156	184	15,917	19,797	3,561
6	Inventories.....	9,962	3,454	113	18,089	37,611	6,306
7	Land.....	51,034	3,967	11	7,173	73,784	2,224
8	Buildings and Equipment.....	612,515	147,957	1,684	152,612	1,159,838	165,098
9	Investment in Subsidiaries.....	65,022	97,857	—	13,799	219,710	6,535
10	Other Assets.....	45,798	11,447	138	6,790	5,714	3,410
11	Total.....	854,271	279,251	2,266	265,929	1,743,997	195,626
	Liabilities and Capital						
12	Bank Loans.....	1,788	1,174	216	3,035	1,616	156
13	Payables.....	16,021	3,647	422	20,235	43,568	7,999
14	Tax Liabilities.....	7,084	1,224	39	7,162	7,996	1,501
15	Other Liabilities.....	22,671	26,011	133	22,019	17,009	1,931
16	Funded Debt.....	308,224	53,606	205	33,707	403,572	57,187
17	Liability Reserves.....	1,639	114	—	2,760	40,066	1,483
18	Depreciation Reserves.....	175,004	54,294	587	73,234	330,513	60,319
19	Capital Stock.....	272,089	120,006	511	44,392	537,849	48,556
20	Surplus.....	51,698	19,776	160	60,744	362,866	18,136
21	Less Deficit.....	1,947	601	7	1,359	1,058	1,642
22	Total.....	854,271	279,251	2,266	265,929	1,743,997	195,626
23	Gross Sales or Revenue.....	106,898	31,039	2,314	158,420	357,089	47,477
24	Current Year Profit.....	30,927	4,485	102	26,077	35,897	4,719
	Selected Revenues and Charges						
25	Rentals Received.....	449	1,936	11	455	1,326	20
26	Bond Interest Received.....	1,060	378	1	313	4,166	130
27	Taxable Dividends Received.....	—	2	—	6	423	—
28	Non-Taxable Dividends Received.....	1,687	35	—	423	14,105	—
29	Rentals Paid.....	2,113	106	50	417	463	29
30	Bond Interest Paid.....	9,475	361	—	398	13,778	722
31	Mortgage Interest Paid.....	398	1	2	854	111	1,062
32	Depreciation Charged.....	11,736	19,066	244	12,916	28,274	4,768
33	Depletion Charged.....	—	477	—	63	196	—
34	Charitable Donations.....	236	55	—	170	107	42
35	Pension Payments Claimed.....	811	144	—	345	7,651	741
36	Bad Debt Write Off.....	31	19	38	75	23	10
37	Dividends Charged.....	18,390	2,456	—	3,016	22,619	3,035
38	Fixed Assets Sold.....	66,850	132	84	13,258	7,965	1,585
39	Capital Expenditures.....	25,822	60,885	629	34,514	39,794	14,610

Bold Italic Figures Denote Deficit

TABLE H (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: PUBLIC UTILITIES									
Profit Companies by Major Industrial Class									
Highway Trans- porta- tion	Grain Elevators	Other Storage	Tele- phones	Other Communi- cations	Other Public Utilities	Total Profit Companies	Total Loss Companies	Total All Companies	
438	29	104	83	56	87	1,203	540	1,743	1
\$ 9,023	\$ 6,926	\$ 940	\$ 9,121	\$ 335	\$ 5,361	\$ 128,829	\$ 12,166	\$ 140,995	2
2,901	5,761	650	8,185	824	3,073	197,640	3,900	201,540	3
8,566	4,502	198	13,267	2,187	1,785	116,688	4,926	121,614	4
9,009	10,234	1,893	12,180	1,616	4,609	91,677	7,760	99,437	5
3,355	39,161	314	13,017	503	350	132,235	6,664	138,899	6
10,431	1,044	1,126	8,442	542	1,735	161,513	6,765	168,278	7
113,820	59,711	15,899	410,533	8,196	35,190	2,883,053	129,723	3,012,776	8
3,645	11,251	355	10,387	76	2,915	431,552	4,287	435,839	9
10,331	2,325	783	5,978	2,581	1,054	96,349	7,036	103,385	10
171,081	140,915	22,158	491,110	16,860	56,072	4,239,536	183,227	4,422,763	11
3,981	16,763	830	878	781	110	31,328	7,265	38,593	12
12,395	11,276	858	12,269	1,221	5,713	135,624	19,488	155,112	13
4,811	2,508	551	8,133	465	1,481	42,955	692	43,647	14
8,122	11,998	904	15,821	954	3,652	131,225	11,350	142,575	15
51,030	14,249	2,729	114,060	897	6,507	1,045,973	43,126	1,089,099	16
1,460	2,171	323	897	32	342	51,287	2,602	53,889	17
42,191	36,508	6,563	137,830	2,793	16,584	936,420	45,054	981,474	18
24,953	23,950	6,973	183,632	6,270	11,136	1,280,317	64,655	1,344,972	19
23,015	21,820	2,793	17,623	3,572	11,407	593,610	8,186	601,796	20
877	328	366	33	125	860	9,203	19,191	28,394	21
171,081	140,915	22,158	491,110	16,860	56,072	4,239,536	183,227	4,422,763	22
123,895	39,043	12,286	111,744	10,792	21,758	1,022,755	63,936	1,086,691	23
7,289	4,699	1,444	21,007	1,715	4,801	143,162	5,077	138,085	24
300	416	288	524	14	170	5,909	784	6,693	25
142	145	14	78	14	63	6,504	128	6,632	26
—	7	—	2	—	8	448	—	448	27
183	399	17	813	13	103	17,778	273	18,051	28
1,161	548	390	1,399	154	156	6,986	660	7,646	29
1,930	474	40	3,394	12	32	30,616	1,079	31,695	30
153	—	32	31	6	31	2,681	136	2,817	31
7,535	2,326	685	14,657	591	1,151	103,949	6,980	110,929	32
—	—	—	—	—	—	736	12	748	33
93	130	22	153	15	25	1,048	22	1,070	34
509	237	66	1,996	63	79	12,642	288	12,930	35
147	424	20	151	54	18	1,010	134	1,144	36
1,239	7,827	207	10,681	304	2,281	72,055	685	72,740	37
5,822	4,284	256	15,705	306	225	116,472	6,429	122,901	38
20,458	2,377	1,842	69,583	1,536	2,340	274,390	19,086	293,476	39

Bold Italic Figures Denote Deficit

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: WHOLESALE TRADE					
Profit Companies by Major Industrial Class					
		Farm Products and Foodstuffs	Clothing Shoes and Dry Goods	Drugs	Hardware Lumber and Building Materials
1	Number of Companies.....	707	398	135	563
	Assets				
2	Cash.....	\$ 15,907	\$ 3,934	\$ 1,862	\$ 11,395
3	Government Securities.....	13,686	6,112	1,460	11,761
4	Other Securities.....	9,129	2,608	518	5,485
5	Receivables.....	60,330	19,822	7,816	51,742
6	Inventories.....	119,479	29,217	14,934	72,408
7	Land.....	3,981	932	967	7,295
8	Buildings and Equipment.....	55,202	7,231	6,344	36,387
9	Investment in Subsidiaries.....	14,440	3,569	3,465	24,121
10	Other Assets.....	8,579	2,153	2,248	9,391
11	Total.....	300,733	75,578	39,614	229,985
	Liabilities and Capital				
12	Bank Loans.....	54,504	8,137	2,379	21,019
13	Payables.....	53,183	14,453	8,633	38,989
14	Tax Liabilities.....	9,536	3,723	959	10,145
15	Other Liabilities.....	17,400	3,655	4,078	18,574
16	Funded Debt.....	4,946	1,498	555	10,842
17	Liability Reserves.....	643	413	7	1,699
18	Depreciation Reserves.....	28,501	2,796	2,503	16,396
19	Capital Stock.....	60,459	19,119	11,406	52,733
20	Surplus.....	73,107	22,303	9,321	62,366
21	Less Deficit.....	1,546	519	227	2,778
22	Total.....	300,733	75,578	39,614	229,985
23	Gross Sales or Revenue.....	938,069	213,448	93,969	510,609
24	Current Year Profit.....	27,472	11,844	3,289	30,882
	Selected Revenues and Charges				
25	Rentals Received.....	438	249	109	384
26	Bond Interest Received.....	293	139	25	227
27	Taxable Dividends Received.....	207	1	—	47
28	Non-Taxable Dividends Received.....	460	271	291	611
29	Rentals Paid.....	1,591	703	260	1,327
30	Bond Interest Paid.....	113	27	4	234
31	Mortgage Interest Paid.....	56	29	12	113
32	Depreciation Charged.....	3,277	496	286	2,050
33	Depletion Charged.....	26	—	—	114
34	Charitable Donations.....	407	240	41	262
35	Pension Payments Claimed.....	548	156	214	260
36	Bad Debt Write Off.....	855	314	46	1,257
37	Dividends Charged.....	7,075	2,082	1,023	4,730
38	Fixed Assets Sold.....	2,661	448	133	1,257
39	Capital Expenditures.....	9,617	1,433	795	6,145

Bold Italic Figures Denote Deficit

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: WHOLESALE TRADE								
Profit Companies by Major Industrial Class								
Plumbing and Heating	Machinery Electrical Equipment and Parts	Motor Vehicles and Accessories	Other Wholesale Trade	Agencies	Total Profit Companies	Total Loss Companies	Total All Companies	
179	586	186	986	226	3,966	938	4,904	1
\$ 1,534	\$ 11,778	\$ 2,913	\$ 19,758	\$ 4,280	\$ 73,361	\$ 4,604	\$ 77,965	2
734	7,053	1,373	12,678	1,368	56,225	1,739	57,964	3
592	2,013	629	11,363	1,231	33,568	2,534	36,102	4
5,599	36,647	18,720	90,307	17,783	308,766	13,366	322,132	5
5,714	46,061	17,944	95,241	5,417	406,415	17,746	424,161	6
565	1,856	1,260	8,163	292	25,311	662	25,973	7
3,085	19,370	11,007	63,538	4,653	206,817	8,142	214,959	8
227	5,749	4,106	11,694	3,187	70,558	4,892	75,450	9
1,048	7,450	1,422	12,350	1,763	46,404	6,082	52,486	10
19,098	137,977	59,374	325,092	39,974	1,227,425	59,767	1,287,192	11
1,772	15,885	4,342	22,852	1,136	132,026	9,277	141,303	12
4,596	25,906	12,981	86,466	6,503	251,710	13,687	265,397	13
1,295	7,787	2,912	9,988	1,666	48,011	637	48,648	14
667	19,447	11,878	47,407	14,761	137,867	11,668	149,535	15
284	4,035	3,006	11,048	1,509	37,723	1,109	38,832	16
55	484	213	1,048	118	4,680	189	4,869	17
1,040	6,103	3,229	31,888	2,138	94,594	2,512	97,106	18
5,210	22,288	7,873	55,808	5,897	240,793	21,224	262,017	19
4,397	36,905	13,008	60,093	6,539	288,039	5,490	293,529	20
218	863	68	1,506	293	8,018	6,026	14,044	21
19,098	137,977	59,374	325,092	39,974	1,227,425	59,767	1,287,192	22
52,486	307,485	269,894	859,076	110,909	3,355,945	137,730	3,493,675	23
3,505	23,040	10,553	31,380	4,312	146,277	4,436	141,841	24
61	348	235	1,123	124	3,071	154	3,225	25
17	142	21	255	42	1,161	56	1,217	26
—	5	1	26	6	293	6	299	27
51	96	105	367	194	2,446	107	2,553	28
206	1,038	557	2,008	236	7,926	735	8,661	29
—	30	68	206	1	683	9	692	30
8	33	38	80	26	395	23	418	31
217	1,536	827	4,012	179	12,880	592	13,472	32
—	5	—	1	—	146	9	155	33
28	122	62	283	32	1,477	52	1,529	34
25	261	119	523	64	2,170	26	2,196	35
335	658	298	1,067	104	4,934	303	5,237	36
426	3,535	1,694	6,122	1,539	28,226	204	28,430	37
217	777	611	2,248	137	8,489	443	8,932	38
661	6,014	2,052	14,333	1,461	42,511	2,817	45,328	39

Bold Italic Figures Denote Deficit

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: RETAIL TRADE**Profit Companies by Major Industrial Class**

		Food- Stuffs	Dairies	Clothing Shoes and Dry Goods	Drugs	Furniture	Hardware Lumber and Building Materials
1	Number of Companies.....	267	126	984	237	305	652
	Assets						
2	Cash.....	\$ 6,685	\$ 6,854	\$ 9,264	\$ 1,897	\$ 2,662	\$ 5,562
3	Government Securities.....	2,778	6,125	10,974	2,006	3,856	5,208
4	Other Securities.....	610	988	3,438	484	1,769	2,116
5	Receivables.....	3,040	4,401	11,447	1,688	11,464	15,157
6	Inventories.....	21,321	8,463	44,134	8,587	18,909	29,895
7	Land.....	2,609	3,255	3,378	383	2,076	2,313
8	Buildings and Equipment.....	21,854	51,751	22,494	5,716	9,952	18,621
9	Investment in Subsidiaries.....	7,384	9,158	2,506	870	3,922	4,251
10	Other Assets.....	1,948	3,776	4,503	1,189	1,866	2,858
11	Total.....	68,229	94,771	112,138	22,820	56,476	85,981
	Liabilities and Capital						
12	Bank Loans.....	2,110	2,463	6,700	655	5,039	6,378
13	Payables.....	10,605	8,965	20,339	3,593	8,602	11,785
14	Tax Liabilities.....	2,276	1,843	4,696	684	2,443	3,815
15	Other Liabilities.....	6,073	8,280	6,905	559	5,704	4,572
16	Funded Debt.....	4,694	12,531	4,147	597	1,781	1,802
17	Liability Reserves.....	41	243	277	106	153	79
18	Depreciation Reserves.....	10,246	24,636	9,687	3,141	3,795	8,818
19	Capital Stock.....	19,331	17,818	26,459	6,843	12,655	25,748
20	Surplus.....	13,058	18,088	33,762	6,709	16,530	23,897
21	Less Deficit.....	205	96	834	67	226	913
22	Total.....	68,229	94,771	112,138	22,820	56,476	85,981
23	Gross Sales or Revenue.....	301,360	150,085	220,832	47,732	145,829	174,136
24	Current Year Profit.....	8,553	5,906	16,235	2,923	7,539	13,362
	Selected Revenues and Charges						
25	Rentals Received.....	742	141	687	186	236	248
26	Bond Interest Received.....	54	243	279	27	99	128
27	Taxable Dividends Received.....	—	5	1	—	1	9
28	Non-Taxable Dividends Received.....	309	299	311	71	76	163
29	Rentals Paid.....	2,201	145	5,052	1,325	1,373	749
30	Bond Interest Paid.....	44	404	47	8	18	9
31	Mortgage Interest Paid.....	42	76	102	13	43	42
32	Depreciation Charged.....	1,242	3,255	1,080	311	432	1,116
33	Depletion Charged.....	—	—	1	—	—	29
34	Charitable Donations.....	128	76	315	41	121	105
35	Pension Payments Claimed.....	130	218	75	122	77	51
36	Bad Debt Write Off.....	89	84	376	36	521	638
37	Dividends Charged.....	3,327	2,874	2,578	364	1,131	2,348
38	Fixed Assets Sold.....	1,162	1,348	507	325	384	799
39	Capital Expenditures.....	3,222	6,395	3,007	662	1,431	3,044

Bold Italic Figures Denote Deficit

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: RETAIL TRADE								
Profit Companies by Major Industrial Class								
Motor Vehicles and Accessories	Gasoline and Oil	Fuel and Ice	Department and Variety Stores	Other Retail Trade	Total Profit Companies	Total Loss Companies	Total all Companies	
713	107	309	139	914	4,753	765	5,518	1
\$ 12,666	\$ 3,976	\$ 4,800	\$ 21,255	\$ 5,282	\$ 80,903	\$ 2,877	\$ 83,780	2
5,304	986	3,420	29,225	8,043	77,925	1,995	79,920	3
3,165	3,749	3,791	19,030	4,245	43,385	1,725	45,110	4
15,992	8,954	21,907	32,390	15,197	141,637	6,940	148,577	5
34,530	15,331	17,748	116,408	36,811	352,137	11,782	363,919	6
3,997	9,019	2,592	32,767	5,927	68,316	1,241	69,557	7
26,968	44,314	22,510	110,541	24,767	359,488	14,818	374,306	8
1,762	17,522	7,658	49,065	9,048	113,146	755	113,901	9
4,465	1,792	5,701	15,165	5,131	48,394	4,981	53,375	10
108,849	105,643	90,127	425,846	114,451	1,285,331	47,114	1,332,445	11
6,133	585	5,668	8,469	6,995	51,195	6,501	57,696	12
24,944	11,321	20,269	55,476	17,232	193,131	10,786	203,917	13
8,367	3,482	2,012	15,879	4,328	49,825	278	50,103	14
9,039	10,249	9,919	58,156	6,249	125,705	5,169	130,874	15
4,858	20,363	2,773	16,217	7,183	76,946	2,303	79,249	16
454	—	99	23,527	2,021	27,000	25	27,025	17
6,962	22,627	13,670	64,794	11,817	180,193	5,654	185,847	18
18,016	23,330	20,799	88,204	29,546	288,749	15,529	304,278	19
30,378	14,023	15,922	95,183	30,505	298,055	4,400	302,455	20
302	337	1,004	59	1,425	5,468	3,531	8,999	21
108,849	105,643	90,127	425,846	114,451	1,285,331	47,114	1,332,445	22
373,018	102,484	233,381	806,978	202,034	2,757,869	89,503	2,847,372	23
28,819	8,189	5,195	62,129	12,766	171,616	2,601	169,015	24
406	1,085	209	1,985	1,074	6,999	199	7,198	25
127	56	98	923	245	2,279	53	2,332	26
8	—	5	4	1	34	1	35	27
361	51	399	3,524	418	5,982	77	6,059	28
1,782	372	618	12,441	2,632	28,690	1,107	29,797	29
16	422	61	259	177	1,465	13	1,478	30
145	12	37	257	86	855	45	900	31
1,638	2,272	1,816	4,267	1,106	18,535	879	19,414	32
—	—	30	4	1	65	—	65	33
207	57	88	980	193	2,311	49	2,360	34
111	210	105	685	99	1,883	6	1,889	35
726	104	265	1,248	513	4,600	260	4,860	36
1,705	1,561	2,934	57,229	2,167	78,218	970	79,188	37
1,531	1,449	887	10,680	722	19,794	865	20,659	38
9,163	12,069	3,866	7,550	2,728	53,137	3,553	56,690	39

Bold Italic Figures Denote Deficit

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: SERVICE					
Profit Companies by Major Industrial Class					
		Pro- fessional Service	Recrea- tional Service	Business Service	Hotels Tourists Lodges and Camps
1	Number of Companies.....	136	437	281	429
	Assets				
2	Cash.....	\$ 1,068	\$ 8,761	\$ 4,452	\$ 6,209
3	Government Securities.....	570	6,561	1,579	4,959
4	Other Securities.....	605	12,332	1,534	4,652
5	Receivables.....	1,859	2,715	11,048	1,922
6	Inventories.....	667	2,741	1,407	1,867
7	Land.....	237	16,558	282	9,275
8	Buildings and Equipment.....	4,272	66,797	8,470	61,034
9	Investment in Subsidiaries.....	285	9,100	2,855	4,427
10	Other Assets.....	2,850	6,948	3,378	4,788
11	Total.....	12,413	132,513	35,005	99,133
	Liabilities and Capital				
12	Bank Loans.....	710	4,142	1,839	2,175
13	Payables.....	1,363	5,850	8,059	3,947
14	Tax Liabilities.....	362	2,539	1,079	2,519
15	Other Liabilities.....	2,122	5,457	2,112	3,432
16	Funded Debt.....	506	12,371	889	15,191
17	Liability Reserves.....	16	144	109	153
18	Depreciation Reserves.....	2,080	34,841	4,587	26,516
19	Capital Stock.....	4,532	35,655	9,190	29,139
20	Surplus.....	2,192	33,715	9,071	19,128
21	Less Deficit.....	1,470	2,201	1,930	3,067
22	Total.....	12,413	132,513	35,005	99,133
23	Gross Sales or Revenue.....	14,630	150,004	57,292	72,258
24	Current Year Profit.....	1,165	12,815	4,396	8,066
	Selected Revenues and Charges				
25	Rentals Received.....	90	2,883	39	1,505
26	Bond Interest Received.....	27	155	67	104
27	Taxable Dividends Received.....	—	52	7	10
28	Non-Taxable Dividends Received.....	5	1,567	220	163
29	Rentals Paid.....	259	3,290	688	1,684
30	Bond Interest Paid.....	—	164	36	197
31	Mortgage Interest Paid.....	15	264	5	322
32	Depreciation Charged.....	287	2,910	523	3,195
33	Depletion Charged.....	—	—	—	—
34	Charitable Donations.....	20	156	47	82
35	Pension Payments Claimed.....	155	34	122	31
36	Bad Debt Write Off.....	356	29	133	75
37	Dividends Charged.....	188	6,502	1,218	1,603
38	Fixed Assets Sold.....	203	1,239	293	2,375
39	Capital Expenditures.....	588	6,204	1,222	4,996

Bold Italic Figures Denote Deficit

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: SERVICE								
Profit Companies by Major Industrial Class								
Laundries Cleaning and Pressing	Under- taking	Restau- rants Cafes and Taverns	Other Personal Service	Repairs and Mis- cellaneous Service	Total Profit Companies	Total Loss Companies	Total All Companies	
178	75	356	84	499	2,475	1,025	3,500	1
\$ 1,222	\$ 489	\$ 3,654	\$ 949	\$ 4,833	\$ 31,637	\$ 3,718	\$ 35,355	2
1,242	359	1,482	792	2,628	20,172	1,577	21,749	3
378	281	1,455	604	1,053	22,894	5,861	28,755	4
1,957	874	1,654	849	6,841	29,719	3,403	33,122	5
1,010	414	2,652	616	10,950	22,324	2,651	24,975	6
1,287	657	2,268	885	2,279	33,728	5,605	39,333	7
23,513	4,355	17,412	2,746	14,121	202,720	45,809	248,529	8
1,303	6	3,758	93	908	22,735	2,242	24,977	9
1,676	774	5,185	563	2,646	28,808	8,383	37,191	10
33,588	8,209	39,520	8,097	46,259	414,737	79,249	493,986	11
1,458	205	818	158	2,631	14,136	4,507	18,643	12
2,211	656	3,618	514	8,642	34,860	7,855	42,715	13
666	257	1,271	177	2,865	11,735	281	12,016	14
1,742	365	2,040	893	3,677	21,840	9,801	31,641	15
2,328	450	3,036	526	2,635	37,932	13,643	51,575	16
41	769	31	43	102	1,408	374	1,782	17
12,206	2,044	6,655	1,200	5,226	95,355	15,423	110,778	18
8,283	2,267	11,637	2,523	10,587	113,813	29,892	143,705	19
4,939	1,408	10,647	2,177	10,879	94,156	6,510	100,666	20
286	212	233	114	985	10,498	9,037	19,535	21
33,588	8,209	39,520	8,097	46,259	414,737	79,249	493,986	22
35,157	6,038	61,434	7,490	126,552	530,855	57,991	588,846	23
2,023	607	3,773	613	8,975	42,433	3,675	38,758	24
62	76	280	49	298	5,282	826	6,108	25
40	10	51	33	53	540	63	603	26
—	—	—	—	2	71	1	72	27
49	—	102	1	35	2,142	96	2,238	28
448	121	2,316	231	1,060	10,097	1,591	11,688	29
36	—	43	2	11	489	84	573	30
37	22	66	15	115	861	380	1,241	31
1,109	198	1,047	161	931	10,361	2,592	12,953	32
—	2	—	4	—	6	—	6	33
36	16	44	5	87	493	43	536	34
4	9	44	14	37	450	51	501	35
58	81	15	11	311	1,069	114	1,183	36
831	155	953	81	1,033	12,564	403	12,967	37
458	239	882	56	1,362	7,107	1,923	9,030	38
2,681	475	3,576	447	3,245	23,434	9,678	33,112	39

Bold Italic Figures Denote Deficit

TABLE H—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: FINANCE					
Profit Companies by Major Industrial Class					
		Trust Companies	Mortgage and Loan	Insurance Agents	Personal and Business Credit
1	Number of Companies.....	51	47	466	123
	Assets				
2	Cash.....	\$ 18,789	\$ 10,613	\$ 12,759	\$ 7,857
3	Government Securities.....	121,591	54,934	2,942	14,191
4	Other Securities.....	149,918	156,279	5,124	36,806
5	Receivables.....	13,400	1,247	20,509	185,451
6	Inventories.....	3	2	263	33
7	Land.....	1,165	1,864	436	101
8	Buildings and Equipment.....	8,854	7,283	3,567	5,850
9	Investment in Subsidiaries.....	2,514	10,914	1,260	4,909
10	Other Assets.....	1,743	751	8,083	1,606
11	Total.....	317,977	243,887	54,943	256,804
	Liabilities and Capital				
12	Bank Loans.....	10,599	1,196	1,578	64,161
13	Payables.....	149,048	39,977	25,682	34,501
14	Tax Liabilities.....	1,071	990	1,339	1,709
15	Other Liabilities.....	490	48,684	3,803	39,489
16	Funded Debt.....	83,974	87,687	824	55,985
17	Liability Reserves.....	131	349	612	5,579
18	Depreciation Reserves.....	3,393	1,722	1,362	2,505
19	Capital Stock.....	34,305	39,481	10,957	31,236
20	Surplus.....	34,973	23,900	9,691	21,788
21	Less Deficit.....	7	99	905	149
22	Total.....	317,977	243,887	54,943	256,804
23	Gross Sales or Revenue.....	21,134	11,544	29,865	22,058
24	Current Year Profit.....	4,603	3,233	4,910	6,630
	Selected Revenues and Charges				
25	Rentals Received.....	360	614	103	29
26	Bond Interest Received.....	3,617	3,047	100	463
27	Taxable Dividends Received.....	134	6	15	1
28	Non-Taxable Dividends Received.....	782	626	180	220
29	Rentals Paid.....	619	65	622	426
30	Bond Interest Paid.....	423	1,340	2	998
31	Mortgage Interest Paid.....	—	—	9	24
32	Depreciation Charged.....	285	172	275	425
33	Depletion Charged.....	1	1	—	—
34	Charitable Donations.....	116	39	80	66
35	Pension Payments Claimed.....	392	94	118	101
36	Bad Debt Write Off.....	9	62	226	1,806
37	Dividends Charged.....	1,950	866	1,153	3,121
38	Fixed Assets Sold.....	29	318	235	519
39	Capital Expenditures.....	529	134	1,063	1,016

Bold Italic Figures Denote Deficit

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Industrial Division: FINANCE							
Profit Companies by Major Industrial Class							
Investment Trust and Holding Companies	Stock Bond and Commodity Dealers	Real Estate Finance Operation and Agencies	Non- Resident Owned Investment Corporations	Total Profit Companies	Total Loss Companies	Total All Companies	
434	159	1,330	162	2,772	1,131	3,903	1
\$ 53,734	\$ 3,546	\$ 18,154	\$ 15,803	\$ 141,255	\$ 17,453	\$ 158,708	2
106,874	7,458	8,063	38,550	354,603	14,534	369,137	3
448,206	39,556	22,602	222,006	1,080,497	219,309	1,299,806	4
9,944	35,837	14,539	12,604	293,531	15,751	309,282	5
4,772	428	713	—	6,214	1,376	7,590	6
14,691	233	72,113	1,714	92,317	36,660	128,977	7
40,061	1,394	240,109	2,597	309,715	81,211	390,926	8
220,122	5,653	9,811	63,762	318,945	155,092	474,037	9
5,589	2,610	7,747	12,367	40,496	15,897	56,393	10
903,993	96,715	393,851	369,403	2,637,573	557,283	3,194,856	11
13,179	32,338	5,656	1,018	129,725	27,390	157,115	12
15,638	34,628	16,566	7,323	323,363	34,492	357,855	13
4,957	1,272	3,105	3,503	17,946	1,080	19,026	14
71,984	4,512	28,901	7,572	205,435	35,394	240,829	15
102,622	558	95,739	69,708	497,097	107,710	604,807	16
2,860	31	755	1,512	11,829	826	12,655	17
11,868	566	93,125	1,429	115,970	25,481	141,451	18
366,092	9,621	121,412	111,795	724,899	295,318	1,020,217	19
332,087	13,731	43,894	179,892	659,956	110,121	770,077	20
17,294	542	15,302	14,349	48,647	80,529	129,176	21
903,993	96,715	393,851	369,403	2,637,573	557,283	3,194,856	22
111,537	20,907	48,207	11,287	276,539	38,634	315,173	23
18,396	4,895	10,629	8,370	61,666	5,848	55,818	24
3,557	79	30,441	243	35,426	7,562	42,988	25
3,926	1,227	349	3,486	16,215	1,038	17,253	26
10,910	38	47	4,406	15,557	344	15,901	27
70,635	774	802	1,877	75,896	16,699	92,595	28
172	430	497	12	2,843	555	3,398	29
1,456	—	1,449	49	5,717	1,798	7,515	30
532	2	2,413	17	2,997	1,114	4,111	31
999	92	5,989	54	8,291	1,863	10,154	32
102	—	12	56	172	58	230	33
42	130	76	22	571	107	678	34
299	382	6	—	1,392	85	1,477	35
37	75	42	—	2,257	135	2,392	36
47,312	1,215	8,163	2,579	66,359	11,207	77,566	37
1,995	61	15,418	6	18,581	7,056	25,637	38
3,711	263	13,335	49	20,100	9,683	29,783	39

Bold Italic Figures Denote Deficit

TABLE I
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	478	297	7,251	1,016	1,203
Assets						
2	Cash.....	\$ 6,315	\$ 100,734	\$ 382,956	\$ 13,218	\$ 128,829
3	Government Securities.....	5,790	120,201	415,809	11,863	197,640
4	Other Securities.....	7,374	37,599	211,279	12,786	116,688
5	Receivables.....	12,684	33,771	815,233	70,516	91,677
6	Inventories.....	26,361	77,022	1,838,471	33,312	132,235
7	Land.....	53,536	255,799	414,392	3,963	161,513
8	Buildings and Equipment.....	49,984	419,920	3,958,916	83,639	2,883,053
9	Investment in Subsidiaries.....	13,260	101,675	612,510	7,017	431,552
10	Other Assets.....	5,363	36,664	242,685	9,303	96,349
11	Total.....	180,667	1,183,385	8,892,251	245,617	4,239,536
Liabilities and Capital						
12	Bank Loans.....	7,226	3,835	321,998	34,912	31,328
13	Payables.....	14,133	51,212	681,237	49,354	135,624
14	Tax Liabilities.....	6,043	29,055	326,996	7,885	42,955
15	Other Liabilities.....	22,994	13,579	374,510	23,251	131,225
16	Funded Debt.....	22,780	12,610	695,445	8,027	1,045,973
17	Liability Reserves.....	312	14,400	60,123	1,283	51,287
18	Depreciation Reserves.....	30,788	368,124	2,299,982	43,650	936,420
19	Capital Stock.....	53,357	377,685	2,019,114	32,640	1,280,317
20	Surplus.....	31,147	329,588	2,130,724	46,819	593,610
21	Less Deficit.....	8,113	16,703	17,878	2,204	9,203
22	Total.....	180,667	1,183,385	8,892,251	245,617	4,239,536
23	Gross Sales or Revenue.....	136,987	489,135	8,841,419	120,222	1,022,755
24	Current Year Profit.....	14,024	118,165	985,525	20,784	143,162
Selected Revenues and Charges						
25	Rentals Received.....	282	544	11,872	1,853	5,909
26	Bond Interest Received.....	189	2,496	11,838	408	6,504
27	Taxable Dividends Received.....	16	560	13,807	5	448
28	Non-Taxable Dividends Received.....	818	15,960	43,714	691	17,778
29	Rentals Paid.....	255	492	20,967	907	6,986
30	Bond Interest Paid.....	237	159	17,370	49	30,616
31	Mortgage Interest Paid.....	211	347	3,031	63	2,681
32	Depreciation Charged.....	4,061	19,193	178,435	9,800	103,949
33	Depletion Charged.....	1,859	48,551	9,985	23	736
34	Charitable Donations.....	65	712	7,846	224	1,048
35	Pension Payments Claimed.....	55	5,245	26,690	238	12,642
36	Bad Debt Write Off.....	148	128	8,458	614	1,010
37	Dividends Charged.....	1,477	82,463	291,083	4,846	72,055
38	Fixed Assets Sold.....	2,932	4,834	65,919	5,479	116,472
39	Capital Expenditures.....	7,946	36,611	417,200	21,387	274,390

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
3,966	4,753	2,475	2,772	43	24,254	7,736	31,990	1
\$ 73,361	\$ 80,903	\$ 31,637	\$ 141,255	\$ 386	\$ 959,594	\$ 83,408	\$ 1,043,002	2
56,225	77,925	20,172	354,603	184	1,260,412	56,599	1,317,011	3
33,568	43,385	22,894	1,080,497	17	1,566,087	284,859	1,850,946	4
308,766	141,637	29,719	293,531	855	1,798,389	108,817	1,907,206	5
406,415	352,137	22,324	6,214	1,072	2,895,563	170,231	3,065,794	6
25,311	68,316	33,728	92,317	185	1,109,060	389,398	1,498,458	7
206,817	359,488	202,720	309,715	1,179	8,475,431	638,593	9,114,024	8
70,558	113,146	22,735	318,945	45	1,691,443	210,367	1,901,810	9
46,404	48,394	28,808	40,496	218	554,684	186,090	740,774	10
1,227,425	1,285,331	414,737	2,637,573	4,141	20,310,663	2,128,362	22,439,025	11
132,026	51,195	14,136	129,725	250	726,631	120,886	847,517	12
251,710	193,131	34,860	323,363	775	1,735,399	179,374	1,914,773	13
48,011	49,825	11,735	17,946	145	540,596	7,451	548,047	14
137,867	125,705	21,840	205,435	554	1,056,960	162,384	1,219,344	15
37,723	76,946	37,932	497,097	402	2,434,935	261,627	2,696,562	16
4,680	27,000	1,408	11,829	10	172,332	11,773	184,105	17
94,594	180,193	95,355	115,970	325	4,165,401	260,426	4,425,827	18
240,793	288,749	113,813	724,899	811	5,132,178	1,093,520	6,225,698	19
288,039	298,055	94,156	659,956	892	4,472,986	227,316	4,700,302	20
8,018	5,468	10,498	48,647	23	126,755	196,395	323,150	21
1,227,425	1,285,331	414,737	2,637,573	4,141	20,310,663	2,128,362	22,439,025	22
3,355,945	2,757,869	530,855	276,539	6,723	17,538,449	825,067	18,363,516	23
146,277	171,616	42,433	61,666	465	1,704,117	58,753	1,645,364	24
3,071	6,999	5,282	35,426	75	71,313	10,833	82,146	25
1,161	2,279	540	16,215	4	41,634	2,404	44,038	26
293	34	71	15,557	—	30,791	385	31,176	27
2,446	5,982	2,142	75,896	—	165,427	18,823	184,250	28
7,926	28,690	10,097	2,843	40	79,203	7,285	86,488	29
683	1,465	489	5,717	1	56,786	3,626	60,412	30
395	855	861	2,997	18	11,459	2,165	13,624	31
12,880	18,535	10,361	8,291	66	365,571	28,558	394,129	32
146	65	6	172	1	61,544	5,093	66,637	33
1,477	2,311	493	571	2	14,749	524	15,273	34
2,170	1,883	450	1,392	4	50,769	964	51,733	35
4,934	4,600	1,069	2,257	9	23,227	2,505	25,732	36
28,226	78,218	12,564	66,359	—	637,291	19,280	656,571	37
8,489	19,794	7,107	18,581	34	249,641	30,535	280,176	38
42,511	53,137	23,434	20,100	255	896,971	107,894	1,004,865	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	3,570	2,234	1,606	1,393	1,194	3,756	2,156
	Assets							
2	Cash.....	\$ 10,487	\$ 10,049	\$ 7,394	\$ 7,295	\$ 6,648	\$ 28,177	\$ 24,005
3	Government Securities.....	5,588	7,789	5,475	5,510	5,019	22,721	27,496
4	Other Securities.....	19,294	26,364	14,487	16,577	26,197	74,411	39,151
5	Receivables.....	22,628	19,487	29,666	17,526	24,641	81,210	63,814
6	Inventories.....	25,027	24,294	19,918	35,816	20,003	81,663	67,114
7	Land.....	11,183	15,026	10,393	17,114	6,619	28,069	35,461
8	Buildings and Equipment.....	70,504	60,939	45,811	56,962	52,930	169,817	136,715
9	Investment in Subsidiaries.....	7,672	8,386	5,971	8,344	6,732	38,012	18,140
10	Other Assets.....	15,448	11,932	10,508	8,379	9,820	27,356	20,475
11	Total.....	187,831	184,266	149,623	173,523	158,609	551,436	432,371
	Liabilities and Capital							
12	Bank Loans.....	14,648	15,181	11,304	13,254	10,245	45,310	34,548
13	Payables.....	27,904	23,490	25,850	34,808	18,654	72,094	54,739
14	Tax Liabilities.....	1,166	4,183	1,718	1,662	2,003	9,964	8,717
15	Other Liabilities.....	20,872	16,260	13,908	17,479	20,332	43,723	31,928
16	Funded Debt.....	17,949	18,934	14,979	16,920	15,765	48,771	48,740
17	Liability Reserves.....	1,066	661	145	111	434	964	1,100
18	Depreciation Reserves.....	22,080	21,548	16,346	25,398	23,336	72,734	58,335
19	Capital Stock.....	75,196	67,591	53,110	49,422	46,482	181,356	113,758
20	Surplus.....	20,097	27,362	20,560	22,833	25,592	90,481	86,715
21	Less Deficit.....	13,147	10,944	8,297	8,364	4,234	13,961	6,209
22	Total.....	187,831	184,266	149,623	173,523	158,609	551,436	432,371
23	Gross Sales or Revenue.....	199,047	174,073	210,400	167,572	159,862	671,523	542,742
24	Current Year Profit.....	1,587	3,268	3,961	4,851	5,368	27,049	26,765
	Selected Revenues and Charges							
25	Rentals Received.....	3,041	2,551	2,122	2,697	1,889	6,743	4,487
26	Bond Interest Received.....	215	231	191	222	438	770	789
27	Taxable Dividends Received.....	25	54	19	125	62	198	285
28	Non-Taxable Dividends Received.....	762	2,045	1,280	554	1,554	3,324	1,667
29	Rentals Paid.....	2,635	2,017	1,710	1,542	1,614	5,577	3,892
30	Bond Interest Paid.....	146	211	34	349	269	509	545
31	Mortgage Interest Paid.....	405	301	347	235	289	873	577
32	Depreciation Charged.....	4,189	3,462	2,778	2,713	2,693	10,735	7,610
33	Depletion Charged.....	25	216	83	151	88	298	399
34	Charitable Donations.....	97	109	95	105	102	486	467
35	Pension Payments Claimed.....	47	97	38	38	85	234	213
36	Bad Debt Write Off.....	473	385	349	515	358	1,594	1,479
37	Dividends Charged.....	1,151	2,841	1,119	1,541	1,032	9,443	8,171
38	Fixed Assets Sold.....	3,726	3,072	1,530	2,475	1,608	9,820	12,308
39	Capital Expenditures.....	15,688	10,833	8,466	7,217	6,099	26,037	19,382

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
CANADA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$ 500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
1,449	926	2,335	1,503	1,132	517	236	209	38	24,254	1
\$ 19,870	\$ 14,699	\$ 60,152	\$ 66,380	\$ 121,199	\$ 107,089	\$ 81,870	\$ 180,867	\$ 213,413	\$ 959,594	2
14,399	14,170	55,945	81,102	142,889	163,183	113,558	250,362	345,206	1,260,412	3
30,775	29,344	153,560	229,333	259,622	183,550	170,612	147,620	145,190	1,566,087	4
52,344	46,409	144,326	158,797	221,868	198,682	168,237	351,871	196,883	1,798,389	5
58,907	43,977	171,264	211,086	304,617	303,951	269,853	646,297	611,776	2,895,563	6
14,752	18,208	49,119	51,596	68,191	72,677	107,083	323,097	280,472	1,109,060	7
97,371	78,225	303,562	378,419	692,388	587,016	636,620	1,923,626	3,184,526	8,475,431	8
14,280	6,365	69,630	76,941	202,117	214,008	89,173	400,196	525,476	1,691,443	9
19,438	13,894	41,618	48,002	43,785	48,469	42,291	111,366	81,903	554,684	10
322,136	265,291	1,049,176	1,301,656	2,056,676	1,878,625	1,679,297	4,335,302	5,584,845	20,310,663	11
27,678	21,783	72,940	86,289	97,005	72,440	76,723	111,430	15,853	726,631	12
45,053	40,608	121,582	124,748	251,855	178,011	184,434	263,561	268,008	1,735,399	13
8,001	6,542	29,563	36,958	58,958	57,746	54,059	119,765	139,591	540,596	14
23,002	17,907	77,110	126,544	116,005	161,555	56,875	213,799	99,661	1,056,960	15
35,691	13,837	93,130	110,016	240,894	180,752	177,757	467,550	933,250	2,434,935	16
496	465	3,662	3,364	7,753	9,655	7,402	33,875	101,179	172,332	17
42,371	39,681	148,958	193,959	331,689	324,288	337,249	1,036,137	1,471,292	4,165,401	18
84,151	68,214	297,912	294,379	459,260	405,587	396,502	1,143,165	1,396,093	5,132,178	19
60,837	59,403	225,161	339,358	498,662	491,424	395,836	948,747	1,159,918	4,472,986	20
<i>5,144</i>	<i>3,149</i>	<i>20,842</i>	<i>13,959</i>	<i>5,405</i>	<i>2,833</i>	<i>7,540</i>	<i>2,727</i>	—	<i>126,755</i>	21
322,136	265,291	1,049,176	1,301,656	2,056,676	1,878,625	1,679,297	4,335,302	5,584,845	20,310,663	22
473,059	347,499	1,266,237	1,431,384	1,936,647	1,899,206	1,511,977	3,653,062	2,894,159	17,538,449	23
25,142	20,771	82,683	106,681	176,985	180,993	165,881	405,484	466,648	1,704,117	24
2,479	2,509	7,390	5,766	7,538	4,356	2,352	10,477	4,916	71,313	25
511	488	2,427	2,934	5,976	6,656	3,798	6,051	9,937	41,634	26
206	173	855	1,434	1,680	1,367	1,299	5,976	17,033	30,791	27
702	872	8,902	14,433	20,679	13,775	9,629	42,104	43,145	165,427	28
2,984	2,311	7,028	5,921	9,352	6,876	4,237	11,426	10,081	79,203	29
324	139	1,556	1,153	4,528	3,316	4,242	13,398	26,067	56,786	30
333	290	1,181	1,110	814	777	666	2,461	800	11,459	31
6,293	4,622	17,062	20,888	45,333	29,937	28,701	72,841	105,714	365,571	32
399	340	603	1,676	1,977	3,033	3,386	13,286	35,584	61,544	33
392	298	1,053	1,202	1,659	1,612	1,318	3,166	2,588	14,749	34
295	264	972	1,281	3,070	3,744	3,613	12,385	24,393	50,769	35
1,154	759	2,582	2,414	2,761	2,819	1,389	3,508	688	23,227	36
5,913	4,194	23,515	34,546	45,293	51,575	59,500	154,239	233,218	637,291	37
3,328	3,083	13,970	9,660	22,000	31,458	11,753	78,639	41,211	249,641	38
18,888	11,696	43,810	47,780	136,108	67,278	77,848	166,498	233,343	896,971	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....					
	Assets					
2	Cash.....					
3	Government Securities.....					
4	Other Securities.....					
5	Receivables.....					
6	Inventories.....					
7	Land.....					
8	Buildings and Equipment.....					
9	Investment in Subsidiaries.....					
10	Other Assets.....					
11	Total.....					
	Liabilities and Capital					
12	Bank Loans.....					
13	Payables.....					
14	Tax Liabilities.....					
15	Other Liabilities.....					
16	Funded Debt.....					
17	Liability Reserves.....					
18	Depreciation Reserves.....					
19	Capital Stock.....					
20	Surplus.....					
21	Less Deficit.....	INDUSTRIAL DIVISIONS GROUPED TO CONCEAL IDENTITY				
22	Total.....					
23	Gross Sales or Revenue.....					
24	Current Year Profit.....					
	Selected Revenues and Charges					
25	Rentals Received.....					
26	Bond Interest Received.....					
27	Taxable Dividends Received.....					
28	Non-Taxable Dividends Received.....					
29	Rentals Paid.....					
30	Bond Interest Paid.....					
31	Mortgage Interest Paid.....					
32	Depreciation Charged.....					
33	Depletion Charged.....					
34	Charitable Donations.....					
35	Pension Payments Claimed.....					
36	Bad Debt Write Off.....					
37	Dividends Charged.....					
38	Fixed Assets Sold.....					
39	Capital Expenditures.....					

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
					155	47	202	1
					\$ 4,933	\$ 1,179	\$ 6,112	2
					28,419	224	28,643	3
					79,854	16,746	96,600	4
					3,928	504	4,432	5
					3,350	238	3,588	6
					197	79	276	7
					5,048	1,216	6,264	8
					42,667	3,914	46,581	9
					1,401	101	1,502	10
					169,797	24,201	193,998	11
					1,877	190	2,067	12
					4,773	296	5,069	13
					708	11	719	14
					3,292	98	3,390	15
					22,152	7,946	30,098	16
					34	17	51	17
					2,377	553	2,930	18
					20,258	2,532	22,790	19
					114,799	13,127	127,926	20
					473	569	1,042	21
					169,797	24,201	193,998	22
					32,195	2,165	34,360	23
					4,639	117	4,522	24
					48	9	57	25
					2,068	30	2,098	26
					1,107	38	1,145	27
					824	225	1,049	28
					180	6	186	29
					86	5	91	30
					3	46	49	31
					344	53	397	32
					12	1	13	33
					51	2	53	34
					20	—	20	35
					86	3	89	36
					760	489	1,249	37
					154	41	195	38
					708	370	1,078	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class							
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to 5,0000	\$5,000 to \$10,000
1	Number of Companies.....	23	13	12	13	12	24
Assets							
2	Cash.....	\$ 47	\$ 91	\$ 60	\$ 123	\$ 73	\$ 322
3	Government Securities.....	20	1,721	79	37	372	1,221
4	Other Securities.....	149	356	27	1,278	3,996	5,416
5	Receivables.....	141	100	262	43	180	459
6	Inventories.....	146	165	200	46	104	141
7	Land.....	12	12	9	15	5	6
8	Buildings and Equipment.....	272	244	306	189	66	341
9	Investment in Subsidiaries.....	8	1	6	436	—	88
10	Other Assets.....	55	33	36	62	37	366
11	Total.....	850	2,723	985	2,229	4,833	8,360
Liabilities and Capital							
12	Bank Loans.....	95	87	101	7	36	96
13	Payables.....	152	168	135	162	95	315
14	Tax Liabilities.....	3	11	5	12	9	35
15	Other Liabilities.....	19	17	88	31	—	97
16	Funded Debt.....	14	993	31	703	822	1,715
17	Liability Reserves.....	—	—	2	—	—	13
18	Depreciation Reserves.....	98	68	149	90	13	183
19	Capital Stock.....	397	684	386	975	2,800	1,690
20	Surplus.....	90	790	157	434	1,099	4,257
21	Less Deficit.....	<i>18</i>	<i>95</i>	<i>69</i>	<i>185</i>	<i>41</i>	<i>41</i>
22	Total.....	850	2,723	985	2,229	4,833	8,360
23	Gross Sales or Revenue.....	1,444	1,689	1,598	998	802	2,022
24	Current Year Profit.....	10	19	29	47	54	180
Selected Revenues and Charges							
25	Rentals Received.....	3	14	2	1	1	14
26	Bond Interest Received.....	2	2	2	15	12	27
27	Taxable Dividends Received.....	—	19	—	6	9	31
28	Non-Taxable Dividends Received.....	1	3	2	31	202	214
29	Rentals Paid.....	3	3	5	7	2	100
30	Bond Interest Paid.....	—	9	—	16	36	5
31	Mortgage Interest Paid.....	—	2	1	—	—	—
32	Depreciation Charged.....	10	16	19	7	5	40
33	Depletion Charged.....	—	—	—	—	—	—
34	Charitable Donations.....	—	1	2	1	1	3
35	Pension Payments Claimed.....	—	—	1	—	—	—
36	Bad Debt Write Off.....	2	2	2	—	2	3
37	Dividends Charged.....	—	7	2	—	41	185
38	Fixed Assets Sold.....	1	5	4	1	1	27
39	Capital Expenditures.....	12	35	25	7	4	63

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	Over \$250,000	Total Profit Companies	
14	7	6	13	6	7	5	155	1
\$ 279	\$ 128	\$ 642	\$ 268	\$ 211	\$ 532	\$ 2,157	\$ 4,933	2
210	254	754	1,221	216	434	21,880	28,419	3
1,654	2,305	2,307	4,127	22,239	8,205	27,795	79,854	4
669	203	333	385	116	696	341	3,928	5
257	22	493	583	105	529	559	3,350	6
8	4	30	29	7	7	53	197	7
696	169	330	453	1,516	201	265	5,048	8
22	41	34	—	27,011	3,130	11,890	42,667	9
71	15	186	368	143	19	10	1,401	10
3,866	3,141	5,109	7,434	51,564	13,753	64,950	169,797	11
140	186	195	771	25	102	36	1,877	12
113	126	189	415	97	2,495	311	4,773	13
21	24	30	85	62	136	275	708	14
44	3	1,735	93	991	174	—	3,292	15
1,006	1,536	—	1,513	200	1,935	11,684	22,152	16
19	—	—	—	—	—	—	34	17
403	87	120	127	771	81	187	2,377	18
501	278	1,123	2,657	1,159	3,444	4,164	20,258	19
1,619	925	1,717	1,773	48,259	5,386	48,293	114,799	20
—	24	—	—	—	—	—	473	21
3,866	3,141	5,109	7,434	51,564	13,753	64,950	169,797	22
2,254	563	1,881	5,977	2,094	5,786	5,087	32,195	23
173	123	132	482	406	892	2,092	4,639	24
2	—	6	3	1	—	1	48	25
18	21	35	62	201	262	1,409	2,068	26
29	4	15	36	29	299	630	1,107	27
33	15	21	94	41	134	33	824	28
26	4	10	10	2	1	7	180	29
—	20	—	—	—	—	—	86	30
—	—	—	—	—	—	—	3	31
78	12	29	20	87	12	9	344	32
2	4	2	2	1	—	1	12	33
3	2	7	13	1	6	11	51	34
—	—	—	4	15	—	—	20	35
46	1	1	11	1	9	6	86	36
25	12	85	66	18	163	156	760	37
7	10	19	4	70	4	1	154	38
85	15	131	131	174	16	10	708	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
NOVA SCOTIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	16	7	181	27	75
	Assets					
2	Cash.....	\$ 549	\$ 517	\$ 8,178	\$ 339	\$ 4,723
3	Government Securities.....	205	564	3,200	182	3,145
4	Other Securities.....	182	94	6,771	25	1,138
5	Receivables.....	693	317	19,328	1,106	3,302
6	Inventories.....	1,308	453	34,447	448	1,935
7	Land.....	4,634	3,548	26,457	81	1,859
8	Buildings and Equipment.....	3,429	3,358	100,460	1,174	57,851
9	Investment in Subsidiaries.....	988	—	20,082	63	8,201
10	Other Assets.....	62	185	2,849	255	2,988
11	Total.....	12,050	9,036	221,772	3,673	85,142
	Liabilities and Capital					
12	Bank Loans.....	49	12	7,879	746	665
13	Payables.....	1,019	818	12,053	676	4,004
14	Tax Liabilities.....	133	119	5,801	74	851
15	Other Liabilities.....	344	109	10,327	403	4,557
16	Funded Debt.....	2,255	—	20,477	43	24,624
17	Liability Reserves.....	—	—	249	5	473
18	Depreciation Reserves.....	2,170	1,244	62,200	643	19,717
19	Capital Stock.....	5,188	5,314	46,873	496	19,762
20	Surplus.....	892	1,421	56,317	587	10,579
21	Less Deficit.....	—	1	404	—	90
22	Total.....	12,050	9,036	221,772	3,673	85,142
23	Gross Sales or Revenue.....	11,060	5,339	172,337	1,971	28,067
24	Current Year Profit.....	506	510	13,829	453	5,145
	Selected Revenues and Charges					
25	Rentals Received.....	13	—	109	7	82
26	Bond Interest Received.....	10	20	384	8	282
27	Taxable Dividends Received.....	1	—	5	—	1
28	Non-Taxable Dividends Received.....	54	—	363	7	210
29	Rentals Paid.....	16	1	165	14	106
30	Bond Interest Paid.....	96	—	662	—	697
31	Mortgage Interest Paid.....	14	—	40	1	139
32	Depreciation Charged.....	352	318	4,756	108	3,458
33	Depletion Charged.....	66	184	431	—	—
34	Charitable Donations.....	7	1	242	3	44
35	Pension Payments Claimed.....	—	—	110	—	282
36	Bad Debt Write Off.....	6	—	237	19	19
37	Dividends Charged.....	78	95	6,601	308	1,269
38	Fixed Assets Sold.....	76	48	1,585	45	1,004
39	Capital Expenditures.....	299	639	9,044	192	5,572

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
NOVA SCOTIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
134	320	73	83	—	916	282	1,198	1
\$ 1,677	\$ 1,980	\$ 660	\$ 2,870	—	\$ 21,493	\$ 1,970	\$ 23,463	2
1,659	2,153	596	6,391	—	18,095	1,354	19,449	3
1,979	1,107	199	35,094	—	46,589	5,685	52,274	4
7,866	4,430	738	2,833	—	40,613	8,055	48,668	5
8,975	9,898	774	30	—	58,268	9,049	67,317	6
312	1,311	307	268	—	38,777	4,875	43,652	7
4,566	10,418	4,075	3,404	—	188,735	55,407	244,142	8
944	844	225	1,516	—	32,863	2,905	35,768	9
689	1,700	548	650	—	9,926	2,606	12,532	10
28,667	33,841	8,122	53,056	—	455,359	91,906	547,265	11
3,810	1,914	379	915	—	16,369	4,756	21,125	12
5,668	5,665	653	2,228	—	32,784	8,241	41,025	13
906	1,117	262	319	—	9,582	198	9,780	14
1,170	2,016	430	785	—	20,141	3,025	23,166	15
805	2,414	321	30,044	—	80,983	6,896	87,879	16
46	57	8	73	—	911	3,338	4,249	17
1,629	4,327	2,063	897	—	94,890	27,577	122,467	18
5,722	8,504	2,213	9,705	—	103,777	32,943	136,720	19
9,237	7,994	1,901	8,157	—	97,085	9,566	106,651	20
326	167	108	67	—	1,163	4,634	5,797	21
28,667	33,841	8,122	53,056	—	455,359	91,906	547,265	22
78,109	75,118	12,309	4,529	—	388,839	68,163	457,002	23
3,305	4,096	985	1,204	—	30,033	1,787	28,246	24
46	172	39	540	—	1,008	221	1,229	25
29	60	10	625	—	1,428	81	1,509	26
1	3	1	38	—	50	6	56	27
89	40	29	207	—	999	90	1,089	28
156	447	78	62	—	1,045	166	1,211	29
11	62	—	225	—	1,753	247	2,000	30
5	20	14	26	—	259	38	297	31
310	749	198	188	—	10,437	2,198	12,635	32
13	6	—	—	—	700	280	980	33
56	65	15	13	—	446	41	487	34
7	16	6	17	—	438	7	445	35
288	220	41	15	—	845	239	1,084	36
816	1,090	700	492	—	11,449	437	11,886	37
206	262	253	408	—	3,887	2,498	6,385	38
672	2,315	437	403	—	19,573	3,183	22,756	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
NOVA SCOTIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class							
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies.....	131	89	79	64	48	144
Assets							
2	Cash.....	\$ 219	\$ 279	\$ 310	\$ 276	\$ 198	\$ 924
3	Government Securities.....	142	124	201	291	580	1,230
4	Other Securities.....	857	258	257	185	217	3,220
5	Receivables.....	604	701	753	1,049	707	2,467
6	Inventories.....	641	1,466	921	1,108	660	3,970
7	Land.....	138	134	488	117	80	582
8	Buildings and Equipment.....	1,847	2,681	1,958	1,218	1,740	6,496
9	Investment in Subsidiaries.....	232	285	12	601	81	647
10	Other Assets.....	229	243	277	395	448	647
11	Total.....	4,909	6,171	5,177	5,240	4,711	20,183
Liabilities and Capital							
12	Bank Loans.....	706	698	332	690	301	1,933
13	Payables.....	599	817	675	882	582	2,386
14	Tax Liabilities.....	26	33	57	61	58	315
15	Other Liabilities.....	399	807	504	530	286	1,747
16	Funded Debt.....	318	347	357	61	170	549
17	Liability Reserves.....	51	21	5	6	—	18
18	Depreciation Reserves.....	562	990	829	521	683	2,825
19	Capital Stock.....	1,426	1,529	1,765	1,166	1,912	5,148
20	Surplus.....	995	942	947	1,430	745	5,402
21	Less Deficit.....	173	13	294	107	26	140
22	Total.....	4,909	6,171	5,177	5,240	4,711	20,183
23	Gross Sales or Revenue.....	6,362	9,598	7,786	11,634	4,636	27,639
24	Current Year Profit.....	56	131	194	222	215	1,074
Selected Revenues and Charges							
25	Rentals Received.....	69	103	33	16	50	212
26	Bond Interest Received.....	6	5	7	16	10	40
27	Taxable Dividends Received.....	—	—	—	—	—	3
28	Non-Taxable Dividends Received.....	8	3	—	39	6	70
29	Rentals Paid.....	68	84	47	54	38	147
30	Bond Interest Paid.....	—	2	7	—	—	9
31	Mortgage Interest Paid.....	13	12	8	3	6	16
32	Depreciation Charged.....	170	214	152	102	121	453
33	Depletion Charged.....	—	—	4	37	8	32
34	Charitable Donations.....	3	6	4	5	4	28
35	Pension Payments Claimed.....	—	2	—	—	—	3
36	Bad Debt Write Off.....	14	22	19	32	22	91
37	Dividends Charged.....	80	12	16	68	17	506
38	Fixed Assets Sold.....	309	252	44	79	33	193
39	Capital Expenditures.....	381	432	455	223	356	1,082

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
NOVA SCOTIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class									
\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	Over \$500,000	Total Profit Companies	
79	64	39	94	45	23	10	7	916	1
\$ 896	\$ 794	\$ 469	\$ 2,372	\$ 2,402	\$ 2,347	\$ 3,287	\$ 6,720	\$ 21,493	2
1,643	1,091	504	1,349	3,063	5,491	1,373	1,013	18,095	3
1,439	1,905	2,045	2,049	5,833	23,934	272	4,118	46,589	4
1,704	2,488	1,050	4,884	3,889	4,460	2,360	13,497	40,613	5
2,216	2,616	1,422	5,953	5,660	4,400	2,186	25,049	58,268	6
180	232	120	5,512	1,620	850	3,438	25,286	38,777	7
4,661	3,893	1,731	8,853	12,306	15,107	28,753	97,491	188,735	8
262	342	78	3,062	2,510	9,275	5,848	9,628	32,863	9
609	727	329	1,342	749	580	1,894	1,457	9,926	10
13,610	14,088	7,748	35,376	38,032	66,444	49,411	184,259	455,359	11
1,113	1,588	440	2,564	1,193	228	—	4,583	16,369	12
1,654	2,054	821	3,925	3,371	3,326	3,469	8,223	32,784	13
190	263	310	868	816	1,018	642	4,925	9,582	14
677	741	77	1,982	4,109	2,872	1,730	3,680	20,141	15
1,078	370	1,507	2,206	6,758	30,198	13,315	23,749	80,983	16
18	30	5	41	53	51	101	511	911	17
1,565	1,820	797	5,290	5,503	6,594	10,590	56,321	94,890	18
4,353	4,091	1,694	10,021	6,595	10,791	12,701	40,585	103,777	19
3,197	3,306	2,097	8,479	9,634	11,366	6,863	41,682	97,085	20
235	175	—	—	—	—	—	—	1,163	21
13,610	14,088	7,748	35,376	38,032	66,444	49,411	184,259	455,359	22
18,916	21,548	14,223	51,723	38,040	39,597	28,882	108,255	388,839	23
999	1,105	872	3,438	2,977	3,380	3,466	11,904	30,033	24
86	48	14	178	21	102	25	51	1,008	25
49	29	12	50	50	603	223	328	1,428	26
5	27	—	8	7	—	—	—	50	27
29	25	21	118	98	293	261	28	999	28
102	51	82	122	55	105	66	24	1,045	29
29	1	3	68	65	423	478	668	1,753	30
26	10	3	15	2	—	38	107	259	31
290	267	113	519	546	842	1,590	5,058	10,437	32
20	—	—	103	15	9	160	312	700	33
17	19	12	46	33	33	51	185	446	34
6	2	13	9	51	35	100	217	438	35
52	132	56	218	110	34	20	23	845	36
150	421	99	1,079	805	1,513	737	5,946	11,449	37
93	136	44	208	224	331	163	1,778	3,887	38
431	524	185	1,143	1,539	2,331	1,937	8,554	19,573	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
NEW BRUNSWICK

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	13	5	155	31	35
	Assets					
2	Cash.....	\$ 180	\$ 148	\$ 3,646	\$ 335	\$ 353
3	Government Securities.....	37	97	5,120	341	386
4	Other Securities.....	138	143	2,830	1,222	985
5	Receivables.....	2,274	121	11,288	1,580	1,500
6	Inventories.....	1,603	11	22,280	566	1,089
7	Land.....	10,514	57	28,262	36	629
8	Buildings and Equipment.....	690	438	50,799	1,834	25,705
9	Investment in Subsidiaries.....	33	—	19,309	69	584
10	Other Assets.....	398	7	3,785	215	841
11	Total.....	15,867	1,022	147,319	6,198	32,072
	Liabilities and Capital					
12	Bank Loans.....	391	—	9,020	1,337	317
13	Payables.....	681	60	9,376	855	2,157
14	Tax Liabilities.....	105	60	5,196	338	268
15	Other Liabilities.....	2,894	14	3,095	465	571
16	Funded Debt.....	8,177	—	14,931	4	4,116
17	Liability Reserves.....	—	—	437	—	—
18	Depreciation Reserves.....	1,420	298	34,550	848	6,959
19	Capital Stock.....	1,601	461	36,660	487	14,374
20	Surplus.....	1,024	163	34,222	1,950	3,331
21	Less Deficit.....	426	34	168	86	21
22	Total.....	15,867	1,022	147,319	6,198	32,072
23	Gross Sales or Revenue.....	9,940	952	119,758	4,583	10,970
24	Current Year Profit.....	330	154	14,686	1,196	1,253
	Selected Revenues and Charges					
25	Rentals Received.....	6	3	217	4	63
26	Bond Interest Received.....	2	5	420	45	9
27	Taxable Dividends Received.....	—	—	—	—	—
28	Non-Taxable Dividends Received.....	—	1	459	7	7
29	Rentals Paid.....	15	—	106	13	83
30	Bond Interest Paid.....	2	1	404	—	127
31	Mortgage Interest Paid.....	1	—	112	1	8
32	Depreciation Charged.....	33	58	2,877	269	1,383
33	Depletion Charged.....	60	9	536	—	—
34	Charitable Donations.....	1	1	149	17	8
35	Pension Payments Claimed.....	—	—	277	—	155
36	Bad Debt Write Off.....	18	—	167	9	27
37	Dividends Charged.....	22	229	2,609	336	611
38	Fixed Assets Sold.....	73	831	1,342	62	1,266
39	Capital Expenditures.....	203	29	11,185	702	7,029

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
NEW BRUNSWICK

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
108	207	40	69	—	663	152	815	1
\$ 1,517	\$ 1,812	\$ 246	\$ 481	—	\$ 8,718	\$ 1,596	\$ 10,314	2
3,018	2,697	383	1,757	—	13,836	213	14,049	3
998	1,811	216	4,393	—	12,736	2,317	15,053	4
8,702	5,660	206	1,556	—	32,887	2,085	34,972	5
15,138	8,290	180	38	—	49,195	2,668	51,863	6
1,606	893	587	383	—	42,967	3,188	46,155	7
11,091	8,598	4,478	1,889	—	105,522	16,906	122,428	8
4,008	111	104	4,429	—	28,647	117	28,764	9
770	935	544	1,079	—	8,574	1,391	9,965	10
46,848	30,807	6,944	16,005	—	303,082	30,481	333,563	11
6,498	2,013	491	473	—	20,540	3,071	23,611	12
7,893	6,261	476	3,486	—	31,245	2,963	34,208	13
1,903	1,358	115	207	—	9,550	238	9,788	14
2,722	1,069	78	1,453	—	12,361	1,575	13,936	15
1,219	1,217	800	2,994	—	33,458	4,400	37,858	16
144	23	1	1	—	606	41	647	17
6,390	3,143	1,951	578	—	56,137	6,781	62,918	18
6,933	7,637	1,902	2,474	—	72,529	9,377	81,906	19
13,475	8,144	1,277	4,654	—	68,240	3,570	71,810	20
329	58	147	315	—	1,584	1,535	3,119	21
46,848	30,807	6,944	16,005	—	303,082	30,481	333,563	22
102,951	67,546	4,778	2,426	—	323,904	19,621	343,525	23
4,558	4,667	527	640	—	28,011	787	27,224	24
91	134	79	306	—	903	248	1,151	25
35	63	10	210	—	799	9	808	26
—	1	—	1	—	2	38	40	27
72	18	—	20	—	584	37	621	28
143	320	50	20	—	750	99	849	29
31	18	18	85	—	686	108	794	30
23	43	3	36	—	227	58	285	31
1,026	552	185	164	—	6,547	794	7,341	32
17	5	—	—	—	627	58	685	33
63	65	9	6	—	319	10	329	34
73	19	—	4	—	528	6	534	35
217	201	7	2	—	648	35	683	36
537	429	100	118	—	4,991	192	5,183	37
632	640	50	1,421	—	6,317	357	6,674	38
3,203	1,657	468	1,772	—	26,248	3,714	29,962	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
NEW BRUNSWICK

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class							
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies.....	106	58	46	31	38	111
	Assets						
2	Cash.....	\$ 232	\$ 194	\$ 143	\$ 110	\$ 202	\$ 662
3	Government Securities.....	156	92	351	119	245	581
4	Other Securities.....	158	444	61	431	118	958
5	Receivables.....	726	339	311	599	497	3,106
6	Inventories.....	881	444	426	1,643	435	3,421
7	Land.....	167	150	58	1,296	119	863
8	Buildings and Equipment.....	3,123	1,190	623	1,389	1,427	6,904
9	Investment in Subsidiaries.....	569	56	10	—	70	118
10	Other Assets.....	535	164	752	203	55	643
11	Total.....	6,547	3,073	2,735	5,790	3,168	17,256
	Liabilities and Capital						
12	Bank Loans.....	492	333	125	462	276	1,704
13	Payables.....	1,101	416	441	822	431	3,601
14	Tax Liabilities.....	21	23	28	26	39	518
15	Other Liabilities.....	358	243	193	1,690	37	654
16	Funded Debt.....	977	180	147	512	356	1,964
17	Liability Reserves.....	—	1	2	—	—	1
18	Depreciation Reserves.....	1,047	441	139	644	592	2,580
19	Capital Stock.....	2,432	1,043	474	1,394	799	3,358
20	Surplus.....	587	554	1,193	430	685	3,063
21	Less Deficit.....	468	161	7	190	47	187
22	Total.....	6,547	3,073	2,735	5,790	3,168	17,256
23	Gross Sales or Revenue.....	7,692	3,447	3,477	5,580	4,161	22,499
24	Current Year Profit.....	49	81	120	109	169	794
	Selected Revenues and Charges.....						
25	Rentals Received.....	81	55	67	54	28	80
26	Bond Interest Received.....	13	4	7	4	6	25
27	Taxable Dividends Received.....	—	—	—	—	—	1
28	Non-Taxable Dividends Received.....	1	7	1	5	2	16
29	Rentals Paid.....	63	26	37	34	18	94
30	Bond Interest Paid.....	1	1	2	2	11	68
31	Mortgage Interest Paid.....	10	10	5	20	4	16
32	Depreciation Charged.....	296	80	45	62	123	403
33	Depletion Charged.....	—	—	5	5	11	—
34	Charitable Donations.....	3	2	3	6	4	15
35	Pension Payments Claimed.....	2	—	1	2	—	4
36	Bad Debt Write Off.....	15	6	11	10	14	40
37	Dividends Charged.....	35	7	28	72	17	90
38	Fixed Assets Sold.....	140	42	40	23	28	562
39	Capital Expenditures.....	1,167	338	96	263	136	1,193

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
NEW BRUNSWICK

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class									
\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$ 50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	Over \$500,000	Total Profit Companies	
70	42	22	55	39	24	11	10	663	1
\$ 529	\$ 322	\$ 172	\$ 995	\$ 875	\$ 1,133	\$ 1,130	\$ 2,019	\$ 8,718	2
866	466	82	2,129	615	2,197	799	5,138	13,836	3
498	453	716	3,162	801	1,213	1,143	2,580	12,736	4
3,290	1,911	1,305	4,373	4,477	3,756	2,535	5,662	32,887	5
2,400	1,492	862	4,893	3,893	6,073	4,949	17,383	49,195	6
8,961	222	357	1,338	679	425	674	27,658	42,967	7
3,185	4,873	2,132	4,072	6,929	10,007	10,039	49,629	105,522	8
94	317	105	752	1,355	2,874	5,185	17,142	28,647	9
654	575	796	692	727	1,230	245	1,303	8,574	10
20,477	10,631	6,527	22,406	20,351	28,908	26,699	128,514	303,082	11
1,410	1,031	494	2,626	3,279	2,426	1,903	3,979	20,540	12
1,729	1,123	1,921	4,330	2,779	3,680	1,883	6,988	31,245	13
263	195	138	615	810	1,124	1,072	4,678	9,550	14
1,525	412	552	1,101	1,040	478	1,939	2,139	12,361	15
8,984	1,567	193	2,337	1,332	2,225	300	12,384	33,458	16
—	3	—	70	2	—	210	317	606	17
2,255	1,327	914	1,999	2,469	3,747	4,431	33,552	56,137	18
1,803	3,538	1,443	3,770	4,137	6,889	6,204	35,245	72,529	19
2,810	1,585	872	5,558	4,575	8,339	8,757	29,232	68,240	20
302	150	—	—	72	—	—	—	1,584	21
20,477	10,631	6,527	22,406	20,351	28,908	26,699	128,514	303,082	22
20,332	16,828	9,556	39,641	44,750	44,698	31,596	69,647	323,904	23
878	729	496	1,994	2,792	3,795	3,896	12,109	28,011	24
62	63	22	36	71	159	35	90	903	25
24	12	4	217	19	34	20	410	799	26
—	—	—	—	1	—	—	—	2	27
6	1	—	26	15	111	14	379	584	28
72	52	40	66	51	98	16	83	750	29
24	52	5	79	13	118	—	310	686	30
10	11	23	2	4	1	22	89	227	31
240	312	179	271	531	470	526	3,009	6,547	32
54	2	43	33	6	—	—	468	627	33
19	9	7	18	42	56	58	77	319	34
1	13	—	14	28	38	8	417	528	35
77	59	20	94	69	79	36	118	648	36
331	68	4	150	663	689	246	2,591	4,991	37
916	301	450	556	244	177	1,646	1,192	6,317	38
724	2,853	445	1,156	1,408	1,618	2,130	12,721	26,248	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
QUEBEC

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	34	31	2,292	292	259
	Assets					
2	Cash.....	\$ 320	\$ 4,684	\$ 125,383	\$ 4,852	\$ 87,699
3	Government Securities.....	362	6,993	149,157	2,970	151,768
4	Other Securities.....	213	3,768	95,166	1,242	88,387
5	Receivables.....	1,125	2,756	271,758	23,618	48,759
6	Inventories.....	2,020	3,216	642,252	11,248	69,872
7	Land.....	4,874	15,701	164,223	1,432	85,357
8	Buildings and Equipment.....	3,033	23,125	1,553,988	22,216	2,094,856
9	Investment in Subsidiaries.....	285	1,636	171,945	1,682	261,763
10	Other Assets.....	547	933	102,752	3,223	57,969
11	Total.....	12,779	62,812	3,276,624	72,483	2,946,430
	Liabilities and Capital					
12	Bank Loans.....	929	246	101,748	9,776	2,056
13	Payables.....	994	2,404	227,510	17,228	79,410
14	Tax Liabilities.....	117	1,374	115,964	2,083	27,595
15	Other Liabilities.....	2,505	508	110,885	7,708	48,628
16	Funded Debt.....	190	1,161	356,825	2,605	783,154
17	Liability Reserves.....	8	1,675	19,882	353	43,875
18	Depreciation Reserves.....	3,375	22,000	936,533	11,706	626,159
19	Capital Stock.....	2,089	21,962	739,297	10,704	914,733
20	Surplus.....	2,669	11,510	673,591	11,234	421,725
21	Less Deficit.....	97	28	5,611	914	905
22	Total.....	12,779	62,812	3,276,624	72,483	2,946,430
23	Gross Sales or Revenue.....	16,904	28,805	2,778,187	32,969	650,701
24	Current Year Profit.....	385	5,241	331,654	5,567	88,469
	Selected Revenues and Charges					
25	Rentals Received.....	23	75	3,815	338	2,066
26	Bond Interest Received.....	7	159	3,633	84	4,921
27	Taxable Dividends Received.....	—	21	5,259	1	432
28	Non-Taxable Dividends Received.....	—	53	14,975	510	16,630
29	Rentals Paid.....	11	31	6,695	258	2,490
30	Bond Interest Paid.....	—	57	8,694	22	25,401
31	Mortgage Interest Paid.....	1	5	1,054	25	440
32	Depreciation Charged.....	156	1,126	65,830	2,083	57,319
33	Depletion Charged.....	253	2,506	5,023	2	196
34	Charitable Donations.....	3	67	3,169	71	522
35	Pension Payments Claimed.....	—	70	10,303	89	10,471
36	Bad Debt Write Off.....	12	2	2,443	205	237
37	Dividends Charged.....	9	3,249	103,754	1,557	40,115
38	Fixed Assets Sold.....	80	248	26,977	1,015	21,563
39	Capital Expenditures.....	387	1,510	140,034	4,955	140,385

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
QUEBEC

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
1,314	967	517	698	21	6,425	2,037	8,462	1
\$ 22,315	\$ 17,761	\$ 8,383	\$ 68,722	\$ 201	\$ 340,320	\$ 24,970	\$ 365,290	2
13,926	13,437	3,449	92,038	149	434,249	16,377	450,626	3
8,617	7,917	5,272	323,969	5	534,556	112,887	647,443	4
111,352	39,639	10,120	112,302	385	621,814	33,993	655,807	5
120,027	76,015	6,446	151	659	931,906	60,449	992,355	6
7,209	12,242	7,323	27,788	76	326,225	65,768	391,993	7
49,016	92,012	49,617	97,114	645	3,985,622	176,755	4,162,377	8
18,113	34,647	4,415	203,931	25	698,442	24,952	723,394	9
14,029	11,205	7,149	19,163	157	217,127	42,399	259,526	10
364,604	304,875	102,174	945,178	2,302	8,090,261	558,550	8,648,811	11
32,975	13,426	2,825	69,348	168	233,497	37,491	270,988	12
97,811	49,848	10,648	92,043	357	578,253	66,333	644,586	13
13,650	11,236	2,921	7,981	61	182,982	2,532	185,514	14
55,853	21,534	5,415	31,312	407	284,755	42,497	327,252	15
10,721	35,374	10,259	157,155	219	1,357,663	77,383	1,435,046	16
747	2,178	944	7,596	1	77,259	3,946	81,205	17
20,162	42,457	23,832	34,866	168	1,721,258	76,916	1,798,174	18
64,482	71,347	30,613	323,637	424	2,179,288	238,354	2,417,642	19
70,329	58,994	19,806	243,209	514	1,513,581	70,543	1,584,124	20
2,126	1,519	5,089	21,969	17	38,275	57,445	95,720	21
364,604	304,875	102,174	945,178	2,302	8,090,261	558,550	8,648,811	22
1,128,427	631,032	121,103	98,102	3,307	5,489,537	269,709	5,759,246	23
39,201	31,850	9,110	21,124	228	532,829	18,914	513,915	24
695	1,951	636	10,129	48	19,776	3,725	23,501	25
323	378	132	5,322	3	14,962	775	15,737	26
58	7	11	7,555	—	13,344	220	13,564	27
656	714	44	33,527	—	67,109	4,737	71,846	28
2,335	5,646	2,261	906	23	20,656	2,335	22,991	29
114	811	187	2,115	1	37,402	1,079	38,481	30
142	185	144	1,528	4	3,528	791	4,319	31
3,230	4,801	2,593	2,640	33	139,811	8,935	148,746	32
80	13	—	78	—	8,151	819	8,970	33
437	444	110	178	1	5,002	209	5,211	34
433	354	173	664	4	22,561	490	23,051	35
1,288	900	226	847	3	6,163	936	7,099	36
8,809	6,972	1,685	24,472	—	190,622	4,020	194,642	37
2,130	2,907	1,414	9,163	3	65,500	10,129	75,629	38
10,889	17,492	4,720	6,270	147	326,789	27,531	354,320	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
QUEBEC

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	1,022	647	410	338	322	991	524
	Assets							
2	Cash.....	\$ 3,534	\$ 3,826	\$ 2,698	\$ 2,080	\$ 2,085	\$ 9,807	\$ 7,028
3	Government Securities.....	1,194	1,908	1,082	824	1,455	5,621	3,927
4	Other Securities.....	8,057	11,386	5,205	7,397	3,448	29,023	11,702
5	Receivables.....	8,519	7,266	17,639	5,605	6,507	27,101	19,391
6	Inventories.....	10,337	8,850	6,427	22,382	7,872	25,756	19,703
7	Land.....	4,151	3,174	1,531	10,654	1,644	4,701	4,768
8	Buildings and Equipment.....	21,442	20,892	11,287	26,464	11,573	44,799	35,208
9	Investment in Subsidiaries.....	974	1,008	3,773	3,799	2,432	20,928	4,008
10	Other Assets.....	3,660	3,338	2,274	1,670	3,128	7,107	4,762
11	Total.....	61,868	61,648	51,916	80,875	40,144	174,843	110,497
	Liabilities and Capital							
12	Bank Loans.....	5,728	5,050	3,249	5,549	4,125	15,691	8,349
13	Payables.....	10,995	9,902	13,329	22,526	6,691	25,229	18,906
14	Tax Liabilities.....	505	889	660	513	618	2,780	2,343
15	Other Liabilities.....	6,064	3,236	6,659	6,525	2,874	11,898	9,131
16	Funded Debt.....	7,463	8,141	7,513	8,415	4,062	14,539	9,271
17	Liability Reserves.....	802	191	55	3	95	410	324
18	Depreciation Reserves.....	6,384	6,755	3,474	13,855	4,364	16,332	13,235
19	Capital Stock.....	21,489	19,479	14,122	14,976	10,437	67,549	28,032
20	Surplus.....	5,376	9,464	6,793	9,696	7,856	24,254	21,222
21	Less Deficit.....	2,938	1,459	3,938	1,183	978	3,839	316
22	Total.....	61,868	61,648	51,916	80,875	40,144	174,843	110,497
23	Gross Sales or Revenue.....	74,587	65,027	111,330	54,126	59,257	219,303	165,737
24	Current Year Profit.....	458	937	1,004	1,180	1,438	7,026	6,526
	Selected Revenues and Charges							
25	Rentals Received.....	978	740	567	963	607	1,643	1,310
26	Bond Interest Received.....	40	63	64	45	62	198	191
27	Taxable Dividends Received.....	5	16	10	86	21	113	153
28	Non-Taxable Dividends Received.....	330	1,293	477	122	198	1,227	581
29	Rentals Paid.....	850	636	563	420	648	1,804	1,216
30	Bond Interest Paid.....	75	157	10	246	1	112	162
31	Mortgage Interest Paid.....	151	91	82	50	83	229	126
32	Depreciation Charged.....	1,192	1,004	743	904	681	3,233	1,957
33	Depletion Charged.....	—	39	41	82	13	74	5
34	Charitable Donations.....	45	42	35	41	36	173	162
35	Pension Payments Claimed.....	17	—	—	6	36	70	21
36	Bad Debt Write Off.....	182	131	92	85	113	448	294
37	Dividends Charged.....	289	1,473	68	59	159	2,382	2,682
38	Fixed Assets Sold.....	1,126	819	283	357	272	1,901	734
39	Capital Expenditures.....	5,283	2,967	2,430	2,014	1,639	8,525	5,071

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
QUEBEC

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class										
\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
362	252	594	404	272	132	72	68	15	6,425	1
\$ 6,834	\$ 5,513	\$ 22,179	\$ 21,388	\$ 38,539	\$ 30,110	\$ 24,124	\$ 63,555	\$ 97,020	\$ 340,320	2
3,876	2,773	13,909	18,711	25,742	26,109	60,258	107,899	158,961	434,249	3
17,624	8,686	36,094	66,572	55,041	38,304	73,568	70,601	91,848	534,556	4
14,990	16,091	46,083	52,073	56,200	51,045	47,132	161,814	84,358	621,814	5
15,782	14,084	44,923	52,198	76,212	78,353	78,312	214,394	256,321	931,906	6
2,421	4,065	8,698	7,615	26,528	13,976	23,026	106,397	102,876	326,225	7
25,366	22,240	83,008	75,208	182,199	160,802	216,302	752,495	2,296,337	3,985,622	8
2,811	2,459	24,880	10,924	21,226	109,460	22,841	161,213	305,706	698,442	9
8,022	3,708	10,386	13,597	9,944	16,254	9,691	61,151	58,435	217,127	10
97,726	79,619	290,160	318,286	491,631	524,413	555,254	1,699,519	3,451,862	8,090,261	11
8,512	5,744	15,616	19,171	26,408	27,947	17,973	52,802	11,583	233,497	12
13,563	14,849	38,697	37,753	51,853	39,728	81,382	90,633	102,217	578,253	13
2,285	2,173	8,422	12,549	15,843	15,364	19,522	39,448	59,068	182,982	14
4,835	6,596	20,301	16,513	20,016	30,738	13,886	82,696	42,787	284,755	15
18,682	4,825	36,140	19,852	79,106	42,143	55,083	264,576	777,852	1,357,663	16
133	94	1,442	1,437	1,716	5,630	3,064	11,457	50,406	77,259	17
11,698	10,576	36,713	36,548	75,702	84,105	110,869	388,583	902,065	1,721,258	18
22,291	20,016	82,988	79,230	110,457	132,272	134,578	478,452	942,920	2,179,288	19
17,051	17,171	56,091	98,543	112,630	146,951	125,414	292,105	562,964	1,513,581	20
1,324	2,425	6,250	3,310	2,100	465	6,517	1,233	—	38,275	21
97,726	79,619	290,160	318,286	491,631	524,413	555,254	1,699,519	3,451,862	8,090,261	22
121,525	113,778	361,666	402,148	507,984	515,468	485,895	1,107,402	1,124,304	5,489,537	23
6,260	5,681	21,144	28,344	42,618	46,798	51,429	133,053	178,933	532,829	24
800	628	3,153	839	1,467	863	1,380	991	2,847	19,776	25
181	117	589	849	1,135	1,513	2,103	2,612	5,200	14,962	26
146	123	609	1,039	998	539	816	3,433	5,237	13,344	27
171	176	1,223	4,252	2,489	8,787	2,768	22,771	20,244	67,109	28
671	594	2,077	1,840	2,226	1,434	1,766	1,305	2,606	20,656	29
140	63	386	275	2,899	926	1,149	7,978	22,823	37,402	30
63	90	531	230	350	502	244	167	539	3,528	31
1,591	1,372	4,195	4,505	6,924	7,870	10,524	28,065	65,051	139,811	32
188	26	39	172	384	522	512	3,885	2,169	8,151	33
136	99	329	367	403	428	510	1,291	905	5,002	34
26	140	152	318	805	825	1,080	4,822	14,243	22,561	35
265	206	621	530	804	497	328	1,121	446	6,163	36
1,272	1,095	4,592	6,642	10,361	19,765	20,648	43,814	75,321	190,622	37
1,099	668	3,706	1,442	9,389	2,353	5,640	9,892	25,819	65,500	38
4,110	3,094	9,331	11,497	23,825	18,854	29,030	62,283	136,836	326,789	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
ONTARIO

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	83	85	3,188	368	352
	Assets					
2	Cash.....	\$ 1,076	\$ 57,992	\$ 208,170	\$ 5,554	\$ 15,581
3	Government Securities.....	1,424	40,419	223,087	6,012	22,974
4	Other Securities.....	1,888	24,771	82,208	5,991	10,077
5	Receivables.....	2,866	13,139	425,832	27,940	14,830
6	Inventories.....	7,111	41,912	978,063	14,193	17,627
7	Land.....	2,778	152,386	122,030	2,016	57,641
8	Buildings and Equipment.....	10,824	257,439	1,874,741	42,565	244,111
9	Investment in Subsidiaries.....	5,455	76,753	333,013	3,840	23,172
10	Other Assets.....	2,226	25,371	98,982	3,887	13,387
11	Total.....	35,648	690,182	4,346,126	111,998	419,400
	Liabilities and Capital					
12	Bank Loans.....	3,652	1,753	156,535	14,467	12,323
13	Payables.....	2,296	17,726	363,035	19,728	18,354
14	Tax Liabilities.....	2,501	12,749	160,109	3,566	5,201
15	Other Liabilities.....	5,418	729	196,786	9,018	21,215
16	Funded Debt.....	392	7,777	247,572	3,118	62,645
17	Liability Reserves.....	77	8,375	37,695	511	2,669
18	Depreciation Reserves.....	6,522	212,810	1,061,669	23,977	113,969
19	Capital Stock.....	7,572	215,956	980,089	13,967	99,929
20	Surplus.....	7,671	212,937	1,151,025	24,113	87,005
21	Less Deficit.....	453	630	8,389	467	3,910
22	Total.....	35,648	690,182	4,346,126	111,998	419,400
23	Gross Sales or Revenue.....	31,798	224,603	4,742,199	51,107	144,403
24	Current Year Profit.....	1,724	49,698	495,058	8,516	20,295
	Selected Revenues and Charges					
25	Rentals Received.....	33	238	5,816	540	547
26	Bond Interest Received.....	63	1,159	6,406	201	591
27	Taxable Dividends Received.....	1	514	8,201	4	13
28	Non-Taxable Dividends Received.....	693	7,525	24,732	130	575
29	Rentals Paid.....	59	106	10,625	336	991
30	Bond Interest Paid.....	4	1	6,354	26	1,905
31	Mortgage Interest Paid.....	10	337	1,400	21	512
32	Depreciation Charged.....	1,079	8,643	81,106	5,012	8,931
33	Depletion Charged.....	100	24,884	1,393	20	256
34	Charitable Donations.....	9	242	3,443	87	222
35	Pension Payments Claimed.....	10	3,160	14,326	131	410
36	Bad Debt Write Off.....	35	27	3,954	210	97
37	Dividends Charged.....	400	46,215	151,352	1,931	14,591
38	Fixed Assets Sold.....	890	1,811	27,996	2,951	4,608
39	Capital Expenditures.....	1,866	15,890	208,387	10,972	17,274

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
ONTARIO

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
1,314	1,447	804	837	8	8,486	2,857	11,343	1
\$ 25,120	\$ 40,070	\$ 14,394	\$ 48,709	\$ 160	\$ 416,826	\$ 37,006	\$ 453,832	2
17,555	37,736	9,580	204,434	28	563,249	29,056	592,305	3
10,887	25,948	12,725	542,289	5	716,789	124,557	841,346	4
102,445	60,067	12,144	150,332	179	809,774	41,476	851,250	5
128,041	163,864	8,446	561	75	1,359,893	70,741	1,430,634	6
8,993	35,963	19,003	45,571	60	446,446	221,548	667,994	7
78,596	167,310	93,566	143,283	296	2,912,731	253,124	3,165,855	8
15,317	46,421	14,595	38,155	5	556,726	83,343	640,069	9
17,608	19,488	12,209	11,201	15	204,374	100,099	304,473	10
404,562	596,867	196,667	1,184,535	823	7,986,808	960,950	8,947,758	11
36,807	20,464	7,006	44,990	15	298,012	53,797	351,809	12
73,875	88,371	14,899	192,993	164	791,441	57,760	849,201	13
17,219	24,316	4,734	6,352	17	236,764	2,606	239,370	14
44,754	77,906	8,824	144,555	73	509,278	70,275	579,553	15
11,978	23,297	17,335	249,333	79	623,526	98,293	721,819	16
1,688	23,116	247	1,898	9	76,285	1,963	78,248	17
37,057	89,577	46,922	57,091	114	1,649,708	91,367	1,741,075	18
84,825	97,314	52,214	267,147	198	1,819,211	542,814	2,362,025	19
100,101	154,689	47,568	232,109	156	2,017,374	107,847	2,125,221	20
3,742	2,183	3,082	11,933	2	34,791	65,772	100,563	21
404,562	596,867	196,667	1,184,535	823	7,986,808	960,950	8,947,758	22
1,189,969	1,314,068	262,225	115,759	1,180	8,077,311	299,468	8,376,779	23
55,389	88,523	20,234	26,819	78	766,334	24,284	742,050	24
1,356	3,191	3,038	16,419	3	31,181	4,177	35,358	25
398	1,321	254	6,656	1	17,050	1,122	18,172	26
224	14	57	6,499	—	15,527	79	15,606	27
596	3,925	1,783	33,592	—	73,551	6,905	80,456	28
2,690	17,497	4,653	1,221	4	38,182	2,902	41,084	29
218	474	213	3,055	—	12,250	1,042	13,292	30
157	299	428	874	10	4,048	850	4,898	31
4,912	8,539	4,335	3,573	20	126,150	10,153	136,303	32
5	22	—	17	1	26,698	2,874	29,572	33
555	1,276	235	282	1	6,352	196	6,548	34
929	1,164	192	631	—	20,953	386	21,339	35
1,410	1,477	220	1,159	—	8,589	727	9,316	36
9,726	61,122	7,173	36,474	—	328,984	7,700	336,684	37
3,077	13,424	2,265	4,318	30	61,370	9,683	71,053	38
15,816	21,985	10,290	6,669	34	309,183	39,085	348,268	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
ONTARIO

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	1,009	654	476	476	385	1,225	764
	Assets							
2	Cash.....	\$ 3,025	\$ 2,748	\$ 2,047	\$ 2,742	\$ 2,530	\$ 8,828	\$ 8,790
3	Government Securities.....	2,406	2,252	1,473	2,800	1,381	8,465	14,810
4	Other Securities.....	5,406	4,761	4,423	2,544	15,629	26,483	17,106
5	Receivables.....	6,070	6,177	4,874	5,277	12,714	29,961	23,270
6	Inventories.....	7,071	8,460	7,441	6,491	6,371	26,970	26,855
7	Land.....	2,245	8,368	2,201	2,642	1,781	7,207	11,700
8	Buildings and Equipment.....	21,317	22,053	16,620	16,884	28,206	62,863	57,275
9	Investment in Subsidiaries.....	2,952	4,328	986	2,086	3,053	10,084	8,098
10	Other Assets.....	6,188	4,763	3,928	3,968	3,717	10,485	8,484
11	Total.....	56,680	63,910	43,993	45,434	75,382	191,346	176,388
	Liabilities and Capital							
12	Bank Loans.....	4,187	5,603	4,756	3,739	3,355	15,741	14,507
13	Payables.....	7,604	6,718	5,518	5,550	6,602	22,295	20,170
14	Tax Liabilities.....	324	2,803	361	529	639	3,074	3,011
15	Other Liabilities.....	5,177	4,605	3,015	5,769	14,063	14,379	9,877
16	Funded Debt.....	5,272	4,476	4,252	4,729	8,644	20,262	21,214
17	Liability Reserves.....	120	301	51	20	92	287	330
18	Depreciation Reserves.....	8,086	8,950	6,919	6,768	13,489	27,602	26,206
19	Capital Stock.....	24,463	27,442	15,853	17,252	19,426	60,793	45,038
20	Surplus.....	5,822	8,532	5,599	5,652	10,815	30,398	38,296
21	Less Deficit.....	4,375	5,520	2,331	4,574	1,743	3,485	2,261
22	Total.....	56,680	63,910	43,993	45,434	75,382	191,346	176,388
23	Gross Sales or Revenue.....	57,433	53,610	46,814	54,002	55,135	222,595	200,135
24	Current Year Profit.....	446	952	1,180	1,658	1,728	8,826	9,508
	Selected Revenues and Charges							
25	Rentals Received.....	883	902	723	1,085	622	2,778	1,749
26	Bond Interest Received.....	82	82	54	84	303	282	409
27	Taxable Dividends Received.....	15	11	7	27	26	39	34
28	Non-Taxable Dividends Received.....	263	606	120	49	1,043	1,441	897
29	Rentals Paid.....	896	668	537	530	493	1,696	1,332
30	Bond Interest Paid.....	34	16	4	58	221	186	244
31	Mortgage Interest Paid.....	132	108	154	99	149	374	207
32	Depreciation Charged.....	1,212	1,263	1,019	994	1,121	3,530	2,916
33	Depletion Charged.....	14	99	1	17	3	21	198
34	Charitable Donations.....	22	34	27	27	35	142	151
35	Pension Payments Claimed.....	11	90	24	25	39	116	149
36	Bad Debt Write Off.....	157	112	96	95	91	496	430
37	Dividends Charged.....	358	840	121	516	450	4,293	3,901
38	Fixed Assets Sold.....	985	1,469	496	1,261	688	3,185	1,559
39	Capital Expenditures.....	4,142	4,516	2,053	2,574	2,275	8,003	7,332

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
ONTARIO

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class										
\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
512	344	955	664	523	271	119	92	17	8,486	1
\$ 6,474	\$ 4,535	\$ 22,876	\$ 27,107	\$ 47,838	\$ 60,114	\$ 45,076	\$ 85,792	\$ 86,304	\$ 416,826	2
5,474	5,763	23,732	40,535	82,040	97,796	44,704	109,605	120,013	563,249	3
4,747	11,215	77,612	100,155	143,408	121,468	72,639	58,132	51,061	716,789	4
17,926	17,265	57,973	68,151	107,810	117,099	99,069	138,839	97,299	809,774	5
23,689	15,217	75,644	97,466	136,053	156,596	149,669	297,351	318,549	1,359,893	6
4,127	4,118	14,323	24,324	20,297	30,943	56,379	114,946	140,845	446,446	7
32,998	29,371	127,625	177,532	293,866	277,676	288,165	721,198	739,082	2,912,731	8
5,158	1,588	24,070	22,243	39,674	42,679	46,997	142,922	199,808	556,726	9
5,307	5,153	19,147	25,523	21,481	19,254	20,760	25,297	20,919	204,374	10
105,900	94,225	443,002	583,036	892,467	923,625	823,458	1,694,082	1,773,880	7,986,808	11
9,620	8,482	34,019	37,109	38,595	26,996	46,061	42,096	3,146	298,012	12
16,699	13,437	51,224	57,345	133,885	105,746	88,195	112,820	137,633	791,441	13
2,989	2,167	11,617	14,865	25,924	29,895	24,018	53,791	60,757	236,764	14
7,310	5,604	34,075	76,604	37,185	109,902	26,185	102,712	52,816	509,278	15
6,765	4,763	33,101	47,736	63,483	104,729	78,914	72,659	142,527	623,526	16
124	237	1,271	1,109	3,084	2,953	3,448	16,267	46,591	76,285	17
16,183	14,779	64,033	94,834	157,027	155,322	161,985	411,014	476,511	1,649,708	18
25,029	22,081	123,046	134,169	174,978	165,778	192,987	406,696	364,180	1,819,211	19
22,364	22,964	95,197	120,648	260,349	222,304	202,688	476,027	489,719	2,017,374	20
<i>1,183</i>	<i>289</i>	<i>4,581</i>	<i>1,383</i>	<i>2,043</i>	—	<i>1,023</i>	—	—	<i>34,791</i>	21
105,900	94,225	443,002	583,036	892,467	923,625	823,458	1,694,082	1,773,880	7,986,808	22
185,881	121,044	532,024	624,572	846,138	1,018,766	713,004	1,787,197	1,558,961	8,077,311	23
8,899	7,683	33,856	47,745	82,180	94,096	82,077	177,973	207,527	766,334	24
1,009	961	2,284	2,434	2,225	2,767	806	7,919	2,034	31,181	25
177	182	976	1,131	2,688	3,352	1,263	2,137	3,848	17,050	26
13	19	138	339	190	296	60	2,531	11,782	15,527	27
316	474	2,235	9,311	15,657	2,313	6,380	17,056	15,390	73,551	28
1,047	833	2,911	2,437	4,752	3,862	1,880	7,340	6,968	38,182	29
75	44	723	458	628	1,435	2,236	2,901	2,987	12,250	30
166	110	385	594	348	201	292	695	34	4,048	31
2,048	1,707	7,489	9,420	12,463	14,204	12,124	26,446	28,194	126,150	32
25	140	85	613	767	1,081	1,838	6,744	15,052	26,698	33
123	97	420	482	814	876	603	1,257	1,242	6,352	34
116	73	612	617	1,287	2,162	1,956	5,636	8,040	20,953	35
385	276	959	957	1,145	1,264	732	1,182	212	8,589	36
3,378	1,940	12,280	20,699	24,089	23,248	26,896	79,703	126,272	328,984	37
929	1,283	3,652	4,693	6,844	5,544	3,937	10,315	14,530	61,370	38
4,351	4,754	21,767	21,460	36,762	31,272	25,617	56,753	75,552	309,183	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
MANITOBA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	16	12	315	56	66
	Assets					
2	Cash.....	\$ 41	\$ 9,827	\$ 9,363	\$ 629	\$ 1,962
3	Government Securities.....	49	15,526	8,811	537	6,066
4	Other Securities.....	24	1,409	3,819	1,409	1,130
5	Receivables.....	80	431	16,359	2,648	7,126
6	Inventories.....	148	12,062	39,362	2,363	26,669
7	Land.....	107	13,439	4,499	40	919
8	Buildings and Equipment.....	311	23,899	54,783	2,836	130,524
9	Investment in Subsidiaries.....	—	4,877	7,513	242	11,943
10	Other Assets.....	56	1,878	4,301	335	1,985
11	Total.....	816	83,348	148,810	11,039	188,324
	Liabilities and Capital					
12	Bank Loans.....	61	17	8,302	2,298	12,771
13	Payables.....	135	2,217	13,459	2,859	7,990
14	Tax Liabilities.....	11	3,958	7,666	480	2,673
15	Other Liabilities.....	125	685	6,706	1,272	12,343
16	Funded Debt.....	25	—	5,131	282	38,891
17	Liability Reserves.....	17	—	572	7	2,377
18	Depreciation Reserves.....	66	22,337	28,424	1,138	55,815
19	Capital Stock.....	433	34,436	35,595	1,175	34,750
20	Surplus.....	77	19,698	43,434	1,631	21,438
21	Less Deficit.....	<i>134</i>	—	<i>479</i>	<i>103</i>	<i>724</i>
22	Total.....	816	83,348	148,810	11,039	188,324
23	Gross Sales or Revenue.....	1,451	38,512	195,919	5,401	36,692
24	Current Year Profit.....	48	13,831	20,331	1,112	4,803
	Selected Revenues and Charges					
25	Rentals Received.....	9	46	345	85	374
26	Bond Interest Received.....	1	162	178	11	217
27	Taxable Dividends Received.....	—	—	16	—	—
28	Non-Taxable Dividends Received.....	—	47	283	1	185
29	Rentals Paid.....	2	8	744	48	392
30	Bond Interest Paid.....	—	—	129	—	335
31	Mortgage Interest Paid.....	2	—	30	1	1,095
32	Depreciation Charged.....	17	810	3,337	382	4,372
33	Depletion Charged.....	—	767	8	1	—
34	Charitable Donations.....	1	11	220	15	64
35	Pension Payments Claimed.....	—	193	463	9	118
36	Bad Debt Write Off.....	2	9	281	27	440
37	Dividends Charged.....	75	1,862	5,496	185	2,552
38	Fixed Assets Sold.....	5	24	749	233	4,088
39	Capital Expenditures.....	67	608	6,057	972	6,656

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
MANITOBA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
271	298	198	262	—	1,494	402	1,896	1
\$ 11,270	\$ 4,802	\$ 1,639	\$ 4,545	—	\$ 44,078	\$ 3,048	\$ 47,126	2
8,318	7,835	901	9,638	—	57,681	4,423	62,104	3
5,877	1,939	1,299	47,178	—	64,084	4,848	68,932	4
23,221	10,377	1,155	7,587	—	68,984	4,971	73,955	5
65,907	34,677	978	182	—	182,348	5,678	188,026	6
3,196	6,509	2,102	5,665	—	36,476	14,459	50,935	7
29,650	33,603	16,080	18,884	—	310,570	27,627	338,197	8
8,079	8,594	665	9,300	—	51,213	856	52,069	9
3,585	6,745	1,849	2,451	—	23,185	4,347	27,532	10
159,103	115,081	26,668	105,430	—	838,619	70,257	908,876	11
26,875	2,653	630	4,474	—	58,081	3,838	61,919	12
23,319	11,386	1,503	18,445	—	81,313	12,678	93,991	13
5,158	2,886	716	1,012	—	24,560	255	24,815	14
9,407	5,057	2,268	4,058	—	41,921	5,380	47,301	15
1,040	1,959	3,293	22,437	—	73,058	18,141	91,199	16
451	825	68	565	—	4,882	117	4,999	17
16,659	19,908	6,927	6 946	—	158,220	10,148	168,368	18
35,508	47,085	8,054	29,260	—	226,296	42,549	268,845	19
41,126	23,912	4,505	20,632	—	176,453	3,049	179,502	20
440	590	1,296	2,399	—	6,165	25,898	32,063	21
159,103	115,081	26,668	105,430	—	838,619	70,257	908,876	22
293,484	198,946	25,068	14,623	—	810,096	33,237	843,333	23
16,285	13,148	2,266	2,470	—	74,294	2,628	71,666	24
302	354	597	2,623	—	4,735	777	5,512	25
200	185	32	846	—	1,832	202	2,034	26
5	8	—	56	—	85	3	88	27
526	446	106	937	—	2,531	203	2,734	28
921	903	557	189	—	3,764	340	4,104	29
14	49	23	11	—	561	605	1,166	30
21	22	118	224	—	1,513	100	1,613	31
1,316	1,295	745	550	—	12,824	1,169	13,993	32
14	3	—	15	—	808	88	896	33
158	132	38	36	—	675	19	694	34
327	35	18	12	—	1,175	35	1,210	35
425	891	216	75	—	2,366	81	2,447	36
3,257	1,195	639	1,641	—	16,902	231	17,133	37
735	677	411	566	—	7,488	2,705	10,193	38
3,186	2,010	1,397	1,420	—	22,373	4,543	26,916	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
MANITOBA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	246	164	101	99	58	236	129
	Assets							
2	Cash.....	\$ 644	\$ 895	\$ 436	\$ 422	\$ 247	\$ 1,147	\$ 1,039
3	Government Securities.....	411	379	409	387	168	1,399	1,256
4	Other Securities.....	1,966	3,466	829	1,259	250	2,642	1,968
5	Receivables.....	1,011	919	788	1,670	456	4,091	3,031
6	Inventories.....	1,167	1,453	796	1,057	750	4,875	3,981
7	Land.....	1,008	382	409	332	132	1,024	1,093
8	Buildings and Equipment.....	3,816	3,472	2,626	2,181	1,789	10,996	8,027
9	Investment in Subsidiaries.....	230	250	157	72	—	752	684
10	Other Assets.....	965	922	438	422	223	1,879	977
11	Total.....	11,218	12,138	6,888	7,802	4,015	28,805	22,056
	Liabilities and Capital							
12	Bank Loans.....	542	664	492	1,056	309	3,359	3,093
13	Payables.....	1,618	1,234	600	1,455	372	3,663	2,286
14	Tax Liabilities.....	60	125	92	139	89	922	566
15	Other Liabilities.....	630	2,014	410	523	312	2,740	1,018
16	Funded Debt.....	989	1,030	512	364	443	1,764	1,632
17	Liability Reserves.....	2	4	10	50	10	155	87
18	Depreciation Reserves.....	1,391	1,088	1,031	750	638	4,996	3,814
19	Capital Stock.....	5,332	5,725	2,721	2,592	1,918	7,657	5,726
20	Surplus.....	1,824	2,151	1,237	1,213	587	4,587	3,877
21	Less Deficit.....	<i>1,170</i>	<i>1,897</i>	<i>217</i>	<i>340</i>	<i>663</i>	<i>1,038</i>	<i>43</i>
22	Total.....	11,218	12,138	6,888	7,802	4,015	28,805	22,056
23	Gross Sales or Revenue.....	9,845	10,017	5,858	11,001	6,301	36,693	28,315
24	Current Year Profit.....	112	241	245	348	260	1,700	1,588
	Selected Revenues and Charges							
25	Rentals Received.....	311	252	238	83	175	473	513
26	Bond Interest Received.....	32	15	22	16	6	56	35
27	Taxable Dividends Received.....	2	2	—	1	1	2	1
28	Non-Taxable Dividends Received.....	24	57	12	262	5	55	36
29	Rentals Paid.....	166	129	83	163	59	358	256
30	Bond Interest Paid.....	3	—	—	—	—	7	12
31	Mortgage Interest Paid.....	35	40	24	19	17	73	50
32	Depreciation Charged.....	192	177	141	138	96	676	524
33	Depletion Charged.....	—	—	—	—	1	5	1
34	Charitable Donations.....	8	7	6	11	5	37	41
35	Pension Payments Claimed.....	3	2	—	5	2	5	1
36	Bad Debt Write Off.....	24	20	20	201	6	81	104
37	Dividends Charged.....	180	60	101	275	58	736	311
38	Fixed Assets Sold.....	93	204	102	279	76	514	414
39	Capital Expenditures.....	453	431	713	315	132	1,077	920

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
MANITOBA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	Over \$1,000,000	Total Profit Companies	
81	54	140	79	63	23	8	13	1,494	1
\$ 1,057	\$ 708	\$ 2,591	\$ 3,861	\$ 10,750	\$ 3,754	\$ 1,844	\$ 14,683	\$ 44,078	2
787	952	3,793	5,343	10,179	4,877	2,242	25,099	57,681	3
1,040	1,690	11,029	22,258	8,911	2,504	2,137	2,135	64,084	4
2,326	1,795	7,641	7,078	17,063	4,684	5,560	10,871	68,984	5
3,215	2,127	13,094	20,967	35,617	27,767	8,869	56,613	182,348	6
1,263	1,134	2,740	1,790	2,031	6,504	554	16,080	36,476	7
4,266	5,849	27,878	31,078	26,968	37,733	6,598	137,293	310,570	8
1,217	615	7,579	3,065	10,928	2,443	4,410	18,811	51,213	9
521	1,080	2,815	1,093	1,985	2,292	465	7,108	23,185	10
15,692	15,950	79,160	96,533	124,432	92,558	32,679	288,693	838,619	11
1,061	1,651	7,154	13,519	15,064	5,671	1,288	3,158	58,081	12
2,232	1,708	4,969	5,432	27,901	9,114	2,950	15,779	81,313	13
468	335	1,923	1,933	3,672	3,039	2,048	9,149	24,560	14
1,078	618	4,243	6,616	7,883	6,589	4,578	2,669	41,921	15
1,689	302	8,907	19,563	3,080	4,230	—	28,553	73,058	16
48	51	383	279	1,113	115	57	2,518	4,882	17
1,515	2,783	13,197	15,940	14,452	25,207	3,808	67,610	158,220	18
4,618	5,673	23,157	16,504	22,840	19,223	6,334	96,276	226,296	19
3,068	3,071	15,503	16,912	28,427	19,399	11,616	62,981	176,453	20
85	242	276	165	—	29	—	—	6,165	21
15,692	15,950	79,160	96,533	124,432	92,558	32,679	288,693	838,619	22
24,893	13,842	64,917	83,530	130,309	64,091	85,370	235,114	810,096	23
1,400	1,203	4,910	5,814	10,023	7,715	5,696	33,039	74,294	24
137	526	621	432	252	397	70	255	4,735	25
21	60	234	348	461	119	22	385	1,832	26
—	2	28	21	2	—	22	1	85	27
90	77	371	416	150	297	230	449	2,531	28
158	125	527	310	534	371	102	423	3,764	29
1	1	255	35	122	107	11	7	561	30
12	22	72	89	25	—	—	1,035	1,513	31
271	308	1,220	1,052	1,514	1,689	372	4,454	12,824	32
12	—	4	1	14	446	—	324	808	33
21	21	88	96	104	52	24	154	675	34
18	8	67	77	261	252	141	333	1,175	35
27	22	153	131	194	545	95	743	2,366	36
137	218	1,665	1,148	2,705	2,091	1,786	5,431	16,902	37
124	221	2,537	299	354	713	362	1,196	7,488	38
1,051	690	2,254	1,814	2,702	2,861	866	6,094	22,373	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
SASKATCHEWAN

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	26	9	89	26	28
Assets						
2	Cash.....	\$ 247	\$ 887	\$ 1,967	\$ 97	\$ 161
3	Government Securities.....	232	33	1,577	248	66
4	Other Securities.....	442	33	1,736	569	41
5	Receivables.....	348	215	2,620	1,927	358
6	Inventories.....	306	111	4,349	358	393
7	Land.....	1,057	751	781	48	114
8	Buildings and Equipment.....	1,217	1,795	11,132	1,812	6,035
9	Investment in Subsidiaries.....	82	—	1,257	6	3
10	Other Assets.....	77	76	515	57	582
11	Total.....	4,008	3,901	25,934	5,122	7,753
Liabilities and Capital						
12	Bank Loans.....	73	47	1,479	993	377
13	Payables.....	276	141	1,759	823	418
14	Tax Liabilities.....	44	168	1,294	89	90
15	Other Liabilities.....	113	116	839	546	242
16	Funded Debt.....	69	35	650	164	2,381
17	Liability Reserves.....	7	—	12	—	—
18	Depreciation Reserves.....	383	1,888	6,607	840	1,953
19	Capital Stock.....	2,259	1,383	6,362	1,005	1,857
20	Surplus.....	833	274	7,100	736	498
21	Less Deficit.....	49	151	168	74	63
22	Total.....	4,008	3,901	25,934	5,122	7,753
23	Gross Sales or Revenue.....	1,829	1,988	51,708	3,418	7,682
24	Current Year Profit.....	217	431	4,259	296	332
Selected Revenues and Charges						
25	Rentals Received.....	36	5	27	8	13
26	Bond Interest Received.....	3	6	49	12	1
27	Taxable Dividends Received.....	—	—	—	—	—
28	Non-Taxable Dividends Received.....	6	1	6	3	2
29	Rentals Paid.....	3	4	89	7	40
30	Bond Interest Paid.....	—	—	7	—	102
31	Mortgage Interest Paid.....	2	2	4	11	3
32	Depreciation Charged.....	75	145	702	297	396
33	Depletion Charged.....	—	109	15	—	—
34	Charitable Donations.....	2	—	33	3	2
35	Pension Payments Claimed.....	—	—	71	—	—
36	Bad Debt Write Off.....	17	4	46	15	5
37	Dividends Charged.....	13	4	772	41	145
38	Fixed Assets Sold.....	88	28	183	56	111
39	Capital Expenditures.....	96	351	1,178	414	733

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
SASKATCHEWAN

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
74	260	100	132	—	744	196	940	1
\$ 1,977	\$ 2,723	\$ 804	\$ 1,119	—	\$ 9,982	\$ 713	\$ 10,695	2
1,715	2,202	687	881	—	7,641	365	8,006	3
496	628	290	3,019	—	7,254	2,037	9,291	4
2,816	2,950	766	1,540	—	13,540	1,092	14,632	5
6,070	9,034	1,251	162	—	22,034	1,084	23,118	6
285	578	599	2,129	—	6,342	7,331	13,673	7
3,430	5,312	5,290	8,143	—	44,166	6,567	50,733	8
745	313	171	780	—	3,357	76	3,433	9
277	710	697	351	—	3,342	779	4,121	10
17,811	24,450	10,555	18,124	—	117,658	20,044	137,702	11
1,892	1,439	388	344	—	7,032	781	7,813	12
2,202	4,200	1,000	974	—	11,793	1,446	13,239	13
877	1,283	687	203	—	4,735	89	4,824	14
559	965	499	892	—	4,771	1,864	6,635	15
595	335	529	2,196	—	6,954	3,929	10,883	16
106	1	10	69	—	205	20	225	17
1,128	2,201	2,455	2,852	—	20,307	2,101	22,408	18
4,316	6,515	2,430	9,263	—	35,390	11,101	46,491	19
6,437	7,751	2,585	2,473	—	28,687	1,657	30,344	20
301	240	28	1,142	—	2,216	2,944	5,160	21
17,811	24,450	10,555	18,124	—	117,658	20,044	137,702	22
37,888	59,325	16,859	3,475	—	184,172	8,978	193,150	23
2,375	3,989	1,296	659	—	13,854	519	13,335	24
108	87	114	830	—	1,228	378	1,606	25
25	30	18	59	—	203	19	222	26
—	—	2	3	—	5	—	5	27
1	6	5	58	—	88	83	171	28
97	460	164	39	—	903	119	1,022	29
—	5	6	5	—	125	46	171	30
8	8	14	74	—	126	14	140	31
173	282	237	206	—	2,513	339	2,852	32
—	—	—	—	—	124	3	127	33
16	52	13	4	—	125	5	130	34
12	7	24	4	—	118	—	118	35
94	130	34	32	—	377	76	453	36
219	685	369	224	—	2,472	8	2,480	37
145	193	162	320	—	1,286	521	1,807	38
230	1,130	603	373	—	5,108	6,101	11,209	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
SASKATCHEWAN

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class							
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies.....	133	84	68	41	37	125
	Assets						
2	Cash.....	\$ 415	\$ 427	\$ 281	\$ 150	\$ 132	\$ 596
3	Government Securities.....	315	355	513	114	85	411
4	Other Securities.....	727	1,208	333	89	329	630
5	Receivables.....	581	626	824	320	416	1,031
6	Inventories.....	690	538	533	372	577	2,336
7	Land.....	355	311	312	222	292	705
8	Buildings and Equipment.....	2,490	1,629	1,249	1,361	1,506	4,960
9	Investment in Subsidiaries.....	233	757	45	—	10	81
10	Other Assets.....	230	247	189	103	77	268
11	Total.....	6,036	6,098	4,279	2,731	3,424	11,018
	Liabilities and Capital						
12	Bank Loans.....	402	328	330	99	257	544
13	Payables.....	687	455	656	227	359	1,228
14	Tax Liabilities.....	38	41	50	52	74	326
15	Other Liabilities.....	344	514	186	135	215	374
16	Funded Debt.....	554	325	110	435	400	865
17	Liability Reserves.....	—	55	2	3	—	1
18	Depreciation Reserves.....	505	473	549	411	637	2,087
19	Capital Stock.....	2,813	2,917	1,759	1,244	1,326	3,486
20	Surplus.....	1,018	1,448	774	408	450	2,265
21	Less Deficit.....	325	458	137	283	294	158
22	Total.....	6,036	6,098	4,279	2,731	3,424	11,018
23	Gross Sales or Revenue.....	5,090	4,151	3,853	3,337	2,920	18,177
24	Current Year Profit.....	56	125	163	140	165	895
	Selected Revenues and Charges						
25	Rentals Received.....	182	80	61	114	111	260
26	Bond Interest Received.....	3	31	7	2	5	9
27	Taxable Dividends Received.....	2	3	—	—	—	—
28	Non-Taxable Dividends Received.....	6	34	13	—	—	8
29	Rentals Paid.....	50	62	52	27	26	125
30	Bond Interest Paid.....	2	—	—	5	—	4
31	Mortgage Interest Paid.....	15	10	5	15	14	24
32	Depreciation Charged.....	106	92	83	75	59	326
33	Depletion Charged.....	1	—	—	—	—	—
34	Charitable Donations.....	2	3	3	2	3	13
35	Pension Payments Claimed.....	11	—	—	—	—	1
36	Bad Debt Write Off.....	12	8	23	4	17	41
37	Dividends Charged.....	72	70	23	22	32	101
38	Fixed Assets Sold.....	146	57	30	118	190	189
39	Capital Expenditures.....	434	274	141	284	103	435

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
SASKATCHEWAN

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class

\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	Over \$250,000	Total Profit Companies	
83	45	14	65	25	16	8	744	1
\$ 624	\$ 405	\$ 95	\$ 985	\$ 1,674	\$ 1,159	\$ 3,039	\$ 9,982	2
509	367	168	1,182	1,323	800	1,499	7,641	3
962	145	94	939	319	577	902	7,254	4
1,672	893	210	1,915	2,317	1,972	763	13,540	5
1,793	1,287	466	3,834	4,301	3,769	1,538	22,034	6
389	808	141	1,140	542	344	781	6,342	7
4,031	3,375	746	5,579	3,864	8,177	5,199	44,166	8
125	24	—	602	420	291	769	3,357	9
249	170	39	741	243	705	81	3,342	10
10,354	7,474	1,959	16,917	15,003	17,794	14,571	117,658	11
791	237	68	1,000	1,614	1,362	—	7,032	12
1,113	754	328	1,887	1,722	2,037	340	11,793	13
247	181	116	1,019	673	904	1,014	4,735	14
848	200	13	755	403	706	78	4,771	15
231	324	30	804	273	2,289	314	6,954	16
10	19	3	66	22	—	24	205	17
1,817	1,691	333	2,508	2,043	3,220	4,033	20,307	18
3,758	2,556	410	5,212	4,025	2,857	3,027	35,390	19
1,706	1,514	658	3,949	4,337	4,419	5,741	28,687	20
<i>167</i>	<i>2</i>	<i>—</i>	<i>283</i>	<i>109</i>	<i>—</i>	<i>—</i>	<i>2,216</i>	21
10,354	7,474	1,959	16,917	15,003	17,794	14,571	117,658	22
15,142	10,084	4,296	25,443	24,252	39,965	27,462	184,172	23
999	798	344	2,243	1,764	2,536	3,626	13,854	24
143	78	25	110	14	43	7	1,228	25
13	6	8	38	25	30	26	203	26
—	—	—	—	—	—	—	5	27
11	1	2	5	4	1	3	88	28
104	94	28	113	89	94	39	903	29
2	2	—	3	—	107	—	125	30
6	15	1	8	12	1	—	126	31
263	169	36	268	318	357	361	2,513	32
—	15	—	14	15	—	79	124	33
12	7	4	25	15	21	15	125	34
2	4	2	5	13	37	43	118	35
47	25	8	53	32	101	6	377	36
225	124	48	450	672	460	173	2,472	37
113	23	19	153	121	68	59	1,286	38
773	182	46	513	505	700	718	5,108	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
ALBERTA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	49	108	185	55	70
	Assets					
2	Cash.....	\$ 428	\$ 5,600	\$ 3,391	\$ 708	\$ 5,389
3	Government Securities.....	1,425	10,408	4,406	689	4,696
4	Other Securities.....	3,237	5,353	1,586	1,918	1,878
5	Receivables.....	1,337	5,361	14,608	3,035	2,889
6	Inventories.....	3,138	2,716	24,736	1,697	6,231
7	Land.....	4,284	46,566	2,041	63	3,590
8	Buildings and Equipment.....	3,300	34,845	53,960	4,959	73,127
9	Investment in Subsidiaries.....	337	5,609	10,909	548	2,938
10	Other Assets.....	277	5,364	3,446	354	8,793
11	Total.....	17,763	121,822	119,083	13,971	109,531
	Liabilities and Capital					
12	Bank Loans.....	680	1,211	9,972	1,736	1,885
13	Payables.....	1,053	5,640	12,129	2,263	4,475
14	Tax Liabilities.....	309	1,288	3,773	408	1,269
15	Other Liabilities.....	1,285	10,113	4,850	1,961	3,317
16	Funded Debt.....	734	2,703	6,691	1,386	21,840
17	Liability Reserves.....	143	54	271	51	368
18	Depreciation Reserves.....	1,924	47,029	28,309	2,313	27,404
19	Capital Stock.....	8,427	53,620	27,525	1,521	36,692
20	Surplus.....	3,536	14,318	25,923	2,344	12,366
21	Less Deficit.....	328	<i>14,154</i>	<i>360</i>	<i>12</i>	<i>85</i>
22	Total.....	17,763	121,822	119,083	13,971	109,531
23	Gross Sales or Revenue.....	5,657	55,154	220,001	9,382	27,151
24	Current Year Profit.....	962	5,676	13,420	1,415	4,626
	Selected Revenues and Charges					
25	Rentals Received.....	66	146	616	32	202
26	Bond Interest Received.....	54	290	99	25	88
27	Taxable Dividends Received.....	6	11	—	—	2
28	Non-Taxable Dividends Received.....	58	792	333	32	91
29	Rentals Paid.....	24	110	428	45	384
30	Bond Interest Paid.....	23	100	208	—	544
31	Mortgage Interest Paid.....	16	—	44	—	44
32	Depreciation Charged.....	269	2,502	2,304	826	2,278
33	Depletion Charged.....	2	2,201	60	—	221
34	Charitable Donations.....	6	21	171	14	80
35	Pension Payments Claimed.....	3	160	248	7	218
36	Bad Debt Write Off.....	6	49	345	47	76
37	Dividends Charged.....	105	2,287	6,584	87	2,025
38	Fixed Assets Sold.....	70	1,465	804	437	6,111
39	Capital Expenditures.....	660	5,349	5,484	1,715	6,842

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
ALBERTA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
174	341	232	161	—	1,375	463	1,838	1
\$ 1,872	\$ 3,219	\$ 2,339	\$ 2,295	—	\$ 25,241	\$ 5,843	\$ 31,084	2
2,829	3,266	1,511	6,109	—	35,339	980	36,319	3
2,570	758	1,067	11,099	—	29,466	5,326	34,792	4
10,271	5,797	1,402	2,048	—	46,748	4,127	50,875	5
15,652	18,555	1,394	96	—	74,215	4,175	78,390	6
1,046	1,824	1,560	3,341	—	64,315	16,588	80,903	7
7,923	15,784	11,872	10,283	—	216,053	22,067	238,120	8
2,603	3,006	1,282	8,740	—	35,972	4,263	40,235	9
1,270	1,908	1,245	1,264	—	23,921	11,714	35,635	10
46,036	54,117	23,672	45,275	—	551,270	75,083	626,353	11
4,290	3,977	764	800	—	25,315	5,754	31,069	12
8,576	7,916	1,701	1,708	—	45,461	5,747	51,208	13
2,021	2,443	851	457	—	12,819	756	13,575	14
4,601	4,872	2,061	6,779	—	39,839	7,680	47,519	15
909	2,675	1,867	1,816	—	40,621	12,774	53,395	16
23	196	9	1,032	—	2,147	135	2,282	17
2,967	6,310	4,294	3,327	—	123,877	8,704	132,581	18
8,705	10,768	5,249	24,013	—	176,520	41,240	217,760	19
14,042	15,092	6,922	9,569	—	104,112	5,465	109,577	20
98	132	46	4,226	—	19,441	13,172	32,613	21
46,036	54,117	23,672	45,275	—	551,270	75,083	626,353	22
139,093	124,439	30,122	6,299	—	617,298	32,941	650,239	23
6,467	7,825	2,821	1,606	—	44,818	2,580	42,238	24
171	169	239	1,807	—	3,448	327	3,775	25
49	78	23	248	—	954	54	1,008	26
—	—	—	168	—	187	—	187	27
28	61	28	1,365	—	2,788	389	3,177	28
482	805	572	74	—	2,924	342	3,266	29
16	28	9	13	—	941	66	1,007	30
7	58	44	44	—	257	113	370	31
556	963	754	294	—	10,746	1,606	12,352	32
2	15	—	—	—	2,501	299	2,800	33
59	94	34	16	—	495	12	507	34
91	141	13	24	—	905	9	914	35
290	282	195	34	—	1,324	147	1,471	36
1,451	1,367	754	376	—	15,036	383	15,419	37
488	566	1,776	657	—	12,374	1,129	13,503	38
2,035	2,822	2,538	842	—	28,287	6,095	34,382	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
ALBERTA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	216	112	99	98	70	232	120
Assets								
2	Cash.....	\$ 653	\$ 272	\$ 355	\$ 327	\$ 288	\$ 1,689	\$ 1,064
3	Government Securities.....	266	184	407	282	167	1,588	786
4	Other Securities.....	791	760	360	478	1,256	2,914	1,467
5	Receivables.....	1,036	737	935	896	804	3,376	2,062
6	Inventories.....	1,292	658	1,071	1,101	1,229	4,510	2,017
7	Land.....	1,569	182	4,603	533	1,722	5,305	1,091
8	Buildings and Equipment.....	6,016	1,651	2,549	2,540	2,984	10,205	5,023
9	Investment in Subsidiaries.....	362	141	476	167	108	1,371	466
10	Other Assets.....	1,194	411	809	673	506	1,693	822
11	Total.....	13,179	4,996	11,565	6,997	9,064	32,651	14,798
Liabilities and Capital								
12	Bank Loans.....	562	606	663	736	627	1,826	1,125
13	Payables.....	1,112	731	1,072	955	992	3,703	2,115
14	Tax Liabilities.....	83	65	132	112	102	484	396
15	Other Liabilities.....	3,488	758	855	680	1,362	3,005	941
16	Funded Debt.....	807	191	174	588	367	2,379	874
17	Liability Reserves.....	—	7	—	1	25	30	58
18	Depreciation Reserves.....	1,445	570	1,389	893	1,542	7,613	2,367
19	Capital Stock.....	6,395	1,616	6,010	2,464	3,240	11,973	5,808
20	Surplus.....	1,456	612	1,378	969	1,011	5,077	3,015
21	Less Deficit.....	2,169	160	108	401	204	3,439	1,901
22	Total.....	13,179	4,996	11,565	6,997	9,064	32,651	14,798
23	Gross Sales or Revenue.....	9,492	4,628	8,308	10,183	6,627	39,126	20,591
24	Current Year Profit.....	102	168	243	343	317	1,680	1,469
Selected Revenues and Charges								
25	Rentals Received.....	212	54	88	143	135	332	162
26	Bond Interest Received.....	12	8	11	9	6	34	16
27	Taxable Dividends Received.....	—	—	—	1	2	—	2
28	Non-Taxable Dividends Received.....	67	2	3	42	45	68	29
29	Rentals Paid.....	106	60	74	69	104	267	171
30	Bond Interest Paid.....	19	4	—	12	—	57	18
31	Mortgage Interest Paid.....	10	2	6	9	9	26	18
32	Depreciation Charged.....	339	132	198	157	195	656	336
33	Depletion Charged.....	8	—	29	10	21	82	39
34	Charitable Donations.....	4	4	5	5	6	27	17
35	Pension Payments Claimed.....	2	3	9	—	1	12	12
36	Bad Debt Write Off.....	14	27	16	35	21	137	231
37	Dividends Charged.....	47	10	21	44	107	203	188
38	Fixed Assets Sold.....	220	58	118	184	177	1,057	176
39	Capital Expenditures.....	1,710	357	594	480	652	1,814	883

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
ALBERTA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class									
\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$ 50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	Over \$1,000,000	Total Profit Companies	
86	56	125	73	61	11	11	5	1,375	1
\$ 994	\$ 718	\$ 2,606	\$ 3,432	\$ 7,645	\$ 1,048	\$ 2,564	\$ 1,586	\$ 25,241	2
867	1,820	4,143	5,522	8,061	3,955	2,552	4,739	35,339	3
948	1,978	2,349	6,030	6,426	1,624	1,541	544	29,466	4
1,519	2,134	5,007	5,204	7,946	2,426	6,630	6,036	46,748	5
2,502	3,287	6,138	6,711	15,522	5,336	14,309	8,532	74,215	6
1,836	5,590	7,768	8,367	6,875	1,611	7,718	9,545	64,315	7
5,447	6,662	14,061	20,459	34,903	13,824	71,564	18,165	216,053	8
700	354	1,756	4,669	10,459	476	6,031	8,436	35,972	9
795	718	2,455	2,792	1,592	720	8,218	523	23,921	10
15,608	23,261	46,283	63,186	99,429	31,020	121,127	58,106	551,270	11
774	1,270	2,834	1,964	3,641	810	7,791	86	25,315	12
1,873	2,060	5,006	4,213	7,809	2,193	4,700	6,927	45,461	13
416	438	1,515	1,231	2,990	938	2,238	1,679	12,819	14
1,033	560	3,552	9,045	9,621	1,580	2,528	831	39,839	15
934	990	2,612	962	3,479	5,554	20,257	453	40,621	16
65	43	172	59	1,461	25	113	88	2,147	17
3,329	5,261	8,353	13,321	24,880	5,311	28,334	19,269	123,877	18
4,174	8,135	15,159	28,004	20,881	9,260	36,546	16,855	176,520	19
3,255	4,638	9,339	12,808	24,667	5,349	18,620	11,918	104,112	20
245	134	2,259	8,421	—	—	—	—	19,441	21
15,608	23,261	46,283	63,186	99,429	31,020	121,127	58,106	551,270	22
26,015	21,376	53,322	68,827	109,742	33,528	119,589	85,944	617,298	23
1,488	1,246	4,356	5,031	9,445	3,678	7,768	7,484	44,818	24
107	272	269	789	555	25	59	246	3,448	25
22	41	109	175	285	103	47	76	954	26
—	6	1	1	173	—	1	—	187	27
38	81	156	188	1,346	28	190	505	2,788	28
232	170	320	264	598	26	216	247	2,924	29
26	11	30	26	82	156	500	—	941	30
6	10	31	11	46	1	38	34	257	31
325	303	1,246	1,220	2,264	820	1,880	675	10,746	32
78	77	168	622	315	34	478	540	2,501	33
43	25	40	83	85	16	82	53	495	34
27	5	19	55	253	64	207	236	905	35
66	49	243	157	165	24	77	62	1,324	36
100	388	492	1,279	2,170	1,112	3,150	5,725	15,036	37
171	147	849	1,034	2,572	4,255	883	473	12,374	38
1,383	520	3,241	2,548	3,566	2,667	5,786	2,086	28,287	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
BRITISH COLUMBIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division						
		Agriculture Fishing Forestry	Mining	Manufacturing	Construction	Public Utilities
1	Number of Companies.....	240	40	820	156	314
	Assets					
2	Cash.....	\$ 3,474	\$ 21,079	\$ 22,667	\$ 695	\$ 12,869
3	Government Securities.....	2,056	46,161	20,226	830	8,509
4	Other Securities.....	1,250	2,028	17,027	398	13,052
5	Receivables.....	3,960	11,431	52,815	8,423	12,811
6	Inventories.....	10,726	16,541	92,287	2,273	8,371
7	Land.....	25,287	23,351	66,071	231	11,401
8	Buildings and Equipment.....	27,167	75,021	257,929	5,888	249,052
9	Investment in Subsidiaries.....	6,080	12,800	48,441	458	122,948
10	Other Assets.....	1,720	2,850	26,006	972	9,646
11	Total.....	81,720	211,262	603,469	20,168	448,659
	Liabilities and Capital					
12	Bank Loans.....	1,391	549	26,676	3,327	897
13	Payables.....	7,677	22,206	41,354	4,835	18,723
14	Tax Liabilities.....	2,823	9,339	27,097	841	4,984
15	Other Liabilities.....	10,310	1,305	40,938	1,761	40,288
16	Funded Debt.....	10,931	934	43,158	405	108,112
17	Liability Reserves.....	60	4,296	1,003	356	1,525
18	Depreciation Reserves.....	14,926	60,518	141,081	2,017	83,553
19	Capital Stock.....	25,778	44,553	146,025	3,110	157,502
20	Surplus.....	14,445	69,267	138,401	4,064	36,480
21	Less Deficit.....	6,621	1,705	2,264	548	3,405
22	Total.....	81,720	211,262	603,469	20,168	448,659
23	Gross Sales or Revenue.....	58,335	133,782	555,332	10,940	116,116
24	Current Year Profit.....	9,852	42,624	91,969	2,188	18,119
	Selected Revenues and Charges					
25	Rentals Received.....	96	31	921	834	2,562
26	Bond Interest Received.....	49	695	663	20	395
27	Taxable Dividends Received.....	8	14	326	—	—
28	Non-Taxable Dividends Received.....	7	7,541	2,563	1	78
29	Rentals Paid.....	125	232	2,103	92	2,475
30	Bond Interest Paid.....	112	—	912	—	1,505
31	Mortgage Interest Paid.....	165	3	347	3	440
32	Depreciation Charged.....	2,078	5,591	17,466	783	25,668
33	Depletion Charged.....	1,378	17,891	2,519	—	63
34	Charitable Donations.....	36	369	411	12	105
35	Pension Payments Claimed.....	42	1,662	892	2	973
36	Bad Debt Write Off.....	52	37	959	81	82
37	Dividends Charged.....	775	28,522	13,898	362	10,725
38	Fixed Assets Sold.....	1,650	379	6,265	638	77,651
39	Capital Expenditures.....	4,367	12,235	35,745	1,359	89,702

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
BRITISH COLUMBIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Industrial Division								
Wholesale Trade	Retail Trade	Service	Finance	Unclassified	Total Profit Companies	Total Loss Companies	Total All Companies	
560	881	507	464	14	3,996	1,300	5,296	1
\$ 7,538	\$ 8,404	\$ 3,159	\$ 8,093	\$ 25	\$ 88,003	\$ 7,083	\$ 95,086	2
7,080	7,865	3,065	6,104	7	101,903	3,607	105,510	3
2,129	3,204	1,826	33,838	7	74,759	10,456	85,215	4
41,242	11,882	3,187	14,059	291	160,101	12,514	172,615	5
45,763	30,216	2,852	4,987	338	214,354	16,149	230,503	6
2,652	8,890	2,226	7,157	49	147,315	55,562	202,877	7
22,160	25,453	17,577	26,499	238	706,984	78,924	785,908	8
20,690	19,210	1,278	9,636	15	241,556	89,941	331,497	9
8,090	5,393	4,567	3,544	46	62,834	22,654	85,488	10
157,344	120,517	39,737	113,917	1,016	1,797,809	296,890	2,094,699	11
18,660	4,985	1,650	7,706	67	65,908	11,208	77,116	12
31,769	18,686	3,963	8,869	254	158,336	23,910	182,246	13
6,205	4,918	1,446	1,176	67	58,896	766	59,662	14
18,616	12,081	2,265	12,964	74	140,602	29,990	170,592	15
10,454	9,573	3,471	9,378	104	196,520	31,865	228,385	16
1,475	604	121	563	—	10,003	2,196	12,199	17
8,449	11,838	6,875	9,327	43	338,627	36,279	374,906	18
29,599	38,256	11,046	42,851	189	498,909	172,610	671,519	19
32,704	20,060	9,590	27,422	222	352,655	12,492	365,147	20
587	484	690	6,339	4	22,647	24,426	47,073	21
157,344	120,517	39,737	113,917	1,016	1,797,809	296,890	2,094,699	22
375,360	278,055	58,240	26,701	2,236	1,615,097	90,785	1,705,882	23
18,383	16,771	5,186	4,054	159	209,305	7,137	202,168	24
299	933	540	2,746	24	8,986	971	9,957	25
99	145	61	211	—	2,338	112	2,450	26
5	1	—	130	—	484	1	485	27
478	771	147	5,367	—	16,953	6,154	23,107	28
1,089	2,583	1,762	325	13	10,799	976	11,775	29
279	18	32	124	—	2,982	428	3,410	30
32	220	95	189	4	1,498	155	1,653	31
1,332	1,305	1,304	659	13	56,199	3,311	59,510	32
15	1	6	50	—	21,923	671	22,594	33
123	159	39	30	—	1,284	30	1,314	34
294	146	24	36	—	4,071	31	4,102	35
909	480	130	93	6	2,829	261	3,090	36
3,376	5,248	1,144	2,025	—	66,075	5,820	71,895	37
1,068	1,115	776	1,722	1	91,265	3,472	94,737	38
6,394	3,533	2,972	2,321	74	158,702	17,272	175,974	39

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
BRITISH COLUMBIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class								
		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	684	413	315	233	224	668	373
	Assets							
2	Cash.....	\$ 1,718	\$ 1,317	\$ 1,064	\$ 1,065	\$ 893	\$ 4,202	\$ 3,756
3	Government Securities.....	678	774	960	656	566	2,205	3,489
4	Other Securities.....	1,183	3,725	2,992	2,916	954	3,125	2,355
5	Receivables.....	3,940	2,622	3,280	2,067	2,360	9,618	8,725
6	Inventories.....	2,802	2,260	2,103	1,616	2,005	9,684	7,892
7	Land.....	1,538	2,313	782	1,303	844	7,676	7,271
8	Buildings and Equipment.....	10,181	7,127	8,593	4,736	3,639	22,253	18,609
9	Investment in Subsidiaries.....	2,112	1,560	506	1,183	978	3,943	4,381
10	Other Assets.....	2,392	1,811	1,805	883	1,629	4,268	3,847
11	Total.....	26,544	23,509	22,085	16,425	13,868	66,974	60,325
	Liabilities and Capital							
12	Bank Loans.....	1,934	1,812	1,256	916	959	4,416	4,020
13	Payables.....	4,036	3,049	3,424	2,229	2,530	9,674	6,653
14	Tax Liabilities.....	106	193	333	218	375	1,510	1,680
15	Other Liabilities.....	4,393	4,066	1,998	1,596	1,183	8,829	7,867
16	Funded Debt.....	1,555	3,251	1,883	1,113	501	4,734	4,450
17	Liability Reserves.....	91	81	18	28	212	49	254
18	Depreciation Reserves.....	2,562	2,213	1,867	1,466	1,378	8,516	6,673
19	Capital Stock.....	10,449	7,156	10,020	7,359	4,624	19,702	18,739
20	Surplus.....	2,929	2,869	2,482	2,601	2,344	11,178	10,973
21	Less Deficit.....	1,511	1,181	1,196	1,101	238	1,634	984
22	Total.....	26,544	23,509	22,085	16,425	13,868	66,974	60,325
23	Gross Sales or Revenue.....	27,102	21,906	21,376	16,711	20,023	83,469	71,320
24	Current Year Profit.....	298	614	783	804	1,022	4,874	4,625
	Selected Revenues and Charges							
25	Rentals Received.....	322	351	343	238	160	951	460
26	Bond Interest Received.....	25	21	17	31	28	99	34
27	Taxable Dividends Received.....	1	3	2	4	—	7	39
28	Non-Taxable Dividends Received.....	62	40	652	4	53	225	45
29	Rentals Paid.....	433	349	312	238	226	986	613
30	Bond Interest Paid.....	12	22	11	10	—	61	54
31	Mortgage Interest Paid.....	39	26	62	20	7	115	134
32	Depreciation Charged.....	672	484	378	274	292	1,418	1,006
33	Depletion Charged.....	2	78	3	—	31	84	80
34	Charitable Donations.....	10	10	10	7	8	48	45
35	Pension Payments Claimed.....	1	—	3	—	7	23	21
36	Bad Debt Write Off.....	53	57	70	53	72	257	198
37	Dividends Charged.....	90	362	739	485	151	947	358
38	Fixed Assets Sold.....	706	166	413	173	143	2,192	8,296
39	Capital Expenditures.....	2,106	1,483	1,959	1,057	802	3,845	3,163

Bold Italic Figures Denote Deficit

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
1947 TAXATION YEAR
BRITISH COLUMBIA

(All money figures in thousands of dollars)

Companies Reporting a Profit by Income Class										
\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
250	139	294	168	143	49	12	26	5	3,996	1
\$ 2,862	\$ 1,847	\$ 5,280	\$ 5,430	\$ 11,256	\$ 4,995	\$ 3,957	\$ 17,435	\$ 20,926	\$ 88,003	2
1,217	1,354	4,487	5,774	7,945	5,192	638	14,679	51,289	101,903	3
1,608	613	16,199	5,126	11,907	6,814	1,263	11,698	2,281	74,759	4
10,088	6,226	16,065	15,492	21,965	17,453	3,432	21,622	15,146	160,101	5
8,302	6,019	16,202	19,785	26,442	27,002	6,142	50,886	25,212	214,354	6
3,839	2,653	7,571	6,652	10,834	14,700	7,698	44,316	27,325	147,315	7
16,984	9,164	32,033	49,527	120,960	54,663	15,780	205,044	127,691	706,984	8
3,670	1,132	6,929	4,744	104,260	35,983	6,544	48,546	15,085	241,556	9
3,306	1,885	3,672	3,135	6,249	7,739	2,271	15,839	2,103	62,834	10
51,876	30,893	108,438	115,665	321,818	174,541	47,725	430,065	287,058	1,797,809	11
4,669	3,439	6,356	8,415	9,179	9,077	1,145	7,191	1,124	65,908	12
6,629	5,295	11,129	12,036	18,869	15,253	2,244	28,935	26,351	158,336	13
1,180	835	3,499	4,019	7,347	5,927	2,251	13,473	15,950	58,896	14
7,390	2,152	11,008	11,223	37,070	9,006	5,294	23,469	4,058	140,602	15
3,824	1,227	5,510	13,340	55,099	10,086	4,530	72,546	12,871	196,520	16
74	32	217	403	328	597	401	3,036	4,182	10,003	17
4,721	4,118	16,738	22,530	45,986	36,270	12,908	96,845	73,836	338,627	18
17,576	7,639	31,902	20,556	106,123	54,258	6,875	117,922	58,009	498,909	19
7,769	6,215	29,272	23,642	43,079	36,406	12,077	68,142	90,677	352,655	20
1,956	59	7,193	499	1,262	2,339	—	1,494	—	22,647	21
51,876	30,893	108,438	115,665	321,818	174,541	47,725	430,065	287,058	1,797,809	22
65,722	47,503	131,524	143,171	212,428	179,954	45,433	351,420	176,035	1,615,097	23
4,340	3,114	10,260	11,808	22,116	17,661	8,407	51,220	67,359	209,305	24
237	55	736	1,165	2,735	236	9	953	35	8,986	25
42	29	152	136	478	200	—	285	761	2,338	26
43	—	36	4	18	302	—	11	14	484	27
45	20	4,674	108	498	2,039	47	971	7,470	16,953	28
675	429	882	873	944	1,055	193	2,089	502	10,799	29
7	12	12	281	149	214	151	1,729	257	2,982	30
50	31	137	168	43	13	2	424	227	1,498	31
1,298	575	1,834	3,209	20,487	3,036	1,045	8,405	11,786	56,199	32
75	52	155	231	488	710	313	1,579	18,042	21,923	33
32	26	74	83	137	110	34	219	431	1,284	34
89	23	90	107	354	304	12	1,105	1,932	4,071	35
194	121	230	427	230	421	28	388	30	2,829	36
401	317	2,741	2,620	3,143	4,047	1,390	17,933	30,351	66,075	37
535	232	2,305	1,533	2,261	16,727	123	54,601	859	91,265	38
4,419	1,831	4,274	6,835	64,588	7,229	2,228	32,175	20,708	158,702	39

Bold Italic Figures Denote Deficit

SECTION III

INDIVIDUAL INCOME TAX STATISTICS

INDIVIDUAL INCOME TAX STATISTICS

This section is devoted to a statistical analysis of income tax returns filed for the year 1947 and a brief analysis of returns filed for the years 1943, 1944 and 1945 to bridge the gap between the previously published figures for 1942 and 1946.

Detailed individual income tax statistics in respect of the 1947 taxation year are presented in Tables "A" to "J". The statistics have been compiled from a 10% sample of all T.1 returns filed for 1947 up to November 1, 1948. However, in order to avoid the possibility of not obtaining an exact 10% of those with large incomes, a 100% coverage was taken of returns reporting an income exceeding \$25,000. In order to bring the tables to a finality, all returns filed after November 1, 1948 have been excluded from the tabulation, resulting in the omission of approximately 94,000 returns. The statistical coverage therefore falls short of being complete by a margin of approximately 2½%.

In 1947 the statistics have been extracted on a declared, prior to assessment, basis. This means that the figures reported by the taxpayer have been accepted by the statistical section, without waiting to take account of any changes which may later be made upon scrutiny of the returns by the assessments branch. The statistical totals shown herein are thus likely to be somewhat lower than the income and tax as finally determined. On the other hand, they become available for publication much earlier.

Table "K", analysing 1943, 1944 and 1945 taxpayers,

has been included to complete the continuity of the past series. These figures were compiled from returns **after assessment**. Accounts for these three years were closed, for statistical purposes, in April, 1948, and any returns remaining unassessed at that date were transcribed before assessment and the resulting figures included with the assessed results. As a result of this procedure, 17,565 1943 returns, 49,077 1944 returns and 110,494 1945 returns were included prior to assessment. Work of these three years was done on a 100% basis, and the resulting volume prevented the comprehensive analysis now adopted under the sampling method.

It is emphasized that this section deals entirely with the analysis of income tax returns. It does not deal with actual collections of tax. It is not possible to analyze tax collections because of the system of deductions at the source, under which no information is given about the individual taxpayer at the time the payment is made. A close relationship must of course exist between taxes collected and the annual declaration of tax liability by the taxpayers, but the two are not identical quantities and are not reported through the same channels. The former is a strict accounting record, whereas the latter is a statistical compilation.

Overall annual statistics from 1941 to 1947 are presented in the table below together with figures of net national income as published by the Dominion Bureau of Statistics and a brief synopsis of the tax structure prevailing in each year.

Tax Year	Net National Income (Millions)	TAXABLE RETURNS			VERY BRIEF SYNOPSIS OF TAX STRUCTURE											Index to Foot- notes
		Number of Tax- payers	Total Income (Millions)	Total Tax (Millions)	Personal Exemptions			Rate of Tax on Selected Incomes After Deducting Personal Exemptions								
					Single	Married	Depen- dents	\$100	\$250	\$500	\$1,000	\$2,500	\$5,000	\$10,000	\$50,000	
1941	\$ 6,594	871,484	\$ 1,980	\$ 223	\$ 750	\$ 1500	\$ 400 i	% 15.0	% 15.0	% 15.0	% 15.0	% 19.0	% 24.6	% 32.3	% 49.2	1,2
1942	8,382	1,781,244	3,523	336	660	1200	108 t	50.0	39.4	29.9	25.9	24.4	25.3	27.5	34.8	2,3,4,5
1943	9,093	2,163,354	4,299	801	660	1200	108 t	66.7	66.7	59.8	51.9	48.8	50.6	55.1	69.5	2,4,5
1944	9,712	2,254,319	4,591	781	660	1200	108 t	50.0	50.0	44.8	40.9	41.4	44.4	50.1	68.5	2,4,5
1945	9,747	2,254,246	4,548	642	660	1200	108 t	32.0	32.0	28.7	28.7	32.7	36.7	43.3	64.8	2,4,5,6,7
1946	9,796	2,353,122	4,810	611	660	1200	108 t	28.0	28.0	25.1	25.1	28.6	32.1	37.9	56.7	2,4,5,6,7
1947	10,938	2,366,456	5,581	622	750	1500	{300 i 100 fi	16.0	16.8	18.7	20.6	22.6	24.5	29.3	49.0	2

Footnotes:—

1. Tax revenues and tax rates are both exclusive of national defence tax.
2. Tax rates are exclusive of 4% surtax on investment income.
3. Tax rates cut in half to facilitate conversion to pay-as-you-earn system of collection.
4. Normal tax and savings portion vary according to marital status; rates are based on married status with no dependents.
5. Includes savings portion at half rates in 1942; full rates 1943; half rates 1944; eliminated 1945 and 1946.
6. Tax rates reflect 4% reduction in 1945 and 16% in 1946.
7. Tax revenues and tax rates are both exclusive of family allowance recoveries.
 - i Deductible from income.
 - t Maximum deductible from tax.
 - fi Deductible from income for a child qualified for family allowance benefits.

BASIC INFORMATION AND DEFINITIONS

Twenty-six statistical items have been tabulated in Tables "B", "C" and "D" and two additional ones (gross income and depreciation) are tabulated in Table "I". In the remaining tables the information is presented in less detail. The source of all statistical items is given below with explanatory comments in cases where the figures may be affected by factors peculiar to reporting on the prescribed forms. All forms referred to are for the 1947 taxation year. Where items refer to form T.1 Farmer the same item applies to form T.1 Prairie Farmer.

Number of Returns—(Item 1). This refers to the combined number of T.1 General, T.1 Special, T.1 Employees, T.1 Farmers and T.1 Prairie Farmers returns filed in District Offices for the taxation or calendar year 1947. Final date for filing without liability for a penalty was May 31, 1948, the normal filing date having been advanced one month because of floods in Western Canada. Returns filed up to November 1, 1948, are included in the tables; those filed later are omitted. When a taxpayer filed a second return amending the original one filed, the statistics were taken from the amended return. Segregation into the category of "Taxable" or "Non-taxable" is based on whether the taxpayer reports sufficient income to be taxable or not.

Wages and Salaries—(Item 2). The amount reported under this heading is the declared wage or salary income plus income in kind, if any. The source of information is Item 19 of form T.1 General, Item 11A of form T.1 Special, Item 18 of form T.1 Employees, and Item 23 (a) of form T.1 Farmers. The receipt of taxable pension income is included under wages and salaries.

Business Profits—(Item 3). The source of information is Item 22 of form T.1 General and Item 23(b) of form T.1 Farmers, and represents net business profits, other than from farming, before deducting any salary for the proprietor. In Table "I" the net business profits are sub-divided into the main industrial divisions and the gross sales are related to the resulting net profit.

Professional Income—(Item 4). This has been extracted from Item 20 of the T.1 General, Item 13B of the T.1 Special and, if specified, from Item 23(a) of the T.1 Farmers. The figure is net after deduction of expenses pertaining to the earning of professional income. Gross professional income is broadly defined as income or fees received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified under Item 2—"Wages and Salaries". The main sources of professional income may be ascertained by examination of the professional occupations in Table "C".

Commission Income—(Item 5). This has been taken from Item 21 of the T.1 General, Item 13B of the T.1 Special and, if specified, from Item 23(a) of the T.1 Farmers. Commission income is shown on a net basis, except in Table "I" where gross commission income is also shown. From commission income, as defined here, the salesman may deduct travelling expenses incurred in earning the income. Sales representatives or agents who occupy their own business quarters, charge clerical expenses or any expenses other than their own travelling, are classified as business proprietors and the resulting net income is classed as "Business Profits".

Farm Income—(Item 6). Two forms especially designed for farmers were used in 1947; Form T.1 Prairie Farmers for farmers on the Prairies, and Form T.1 Farmers for those elsewhere in Canada. The net farm income is found by subtracting Item 43 from Item 22 on each form. Gross farm income is shown in Table "I".

Earned Income—(Item 7) and **Investment Income** (Item 15). Under the Income War Tax Act, a special 4% surtax is levied on investment income in excess of \$1,800. Investment income includes any income not defined as earned income. Earned income as defined in the Act is reflected as accurately as possible in Item 7. The remaining sources of income are grouped under the heading "Investment Income"—Item 15.

Dividends—(Item 8). The dividends have been compiled from Item 24 of form T.1 General and Item 24F of T.1 Farmers after deducting carrying charges and allowable depletion, if any. Depletion is allowable on dividends received from mining and oil producing companies at rates which vary but average out to approximately 20%. In the case of form T.1 Special, the information was taken from Item 13D which covers interest, dividends and royalties, supplemented by details in Item 12. If information in Item 12 was insufficient to permit a separation of interest income and dividend income, then any amounts in doubt were entered as bond interest. Oil royalties have been treated as dividends.

Bond and Bank Interest—(Item 9). Bond interest has been taken from Items 25 and 26(c) of the T.1 General, Item 13D of the T.1 Special and Items 24B and 24C of the T.1 Farmers. Bank interest is extracted from Item 26(a) of the T.1 General, Item 13D of T.1 Special and Item 24E of T.1 Farmers. In the case of form T.1 Special, known dividends and royalties are deducted from the figure in Item 13D.

Net Rental Income—(Item 10). Net rental income is gathered by taking the gross rentals as reported in Item 23 of form T.1 General and subtracting any expenses pertaining to the real estate rented as shown in Items 31 to 35. In the case of T.1 Specials the required figure is found in Item 13C; on the T.1 Farmers, Item 24A less Item 44A is the net rental income.

Mortgage Interest—(Item 11). Mortgage interest is reported in Item 26(b) of the T.1 General, Item 12 of the T.1 Special and in Item 24D of the T.1 Farmers.

Annuity Income—(Item 12). Only the taxable annuity income as computed in Item 28(4) of the T.1 General, 13E of the T.1 Special and Item 24H of the T.1 Farmers is tabulated. Some annuity contracts are wholly tax exempt and others are taxable on the interest element.

Estate Income—(Item 13). Income from estates or trust funds, whether paid or accrued, is reported in Item 27 of the T.1 General, Item 13F of the T.1 Special and Item 24G of the T.1 Farmers.

Miscellaneous Income—(Item 14). This is taken from Item 29 of form T.1 General; item 13F of the T.1 Special and Item 24J of the T.1 Farmers. It includes any types of taxable income not otherwise specified. Alimony and income from patent royalties or copyrights is included here.

Net Marital Exemption—(Item 17). This is taken from Item 10A or 10C of the T.1 General, Item 35A or 35C of the T.1 Special and Item 8A or 8C of the T.1 Farmers. Amounts allowed in 1947 were \$750 for persons taxed as single or \$1,500 for persons taxed as married (less the amount by which the spouse's income exceeded \$250, but if the income of the spouse exceeded \$750 both were taxed as single). On the T.1 Employees forms the actual amount of the exemption is not shown and the required figures were computed by using the information in Items 4, 14 and 16.

Children—\$100 Exemption—(Item 18). The amount shown here is extracted from Item 10D of the T.1 General, Item 35D of the T.1 Special and Item 9D of the T.1 Farmers. The T.1 Employees form does not show the amount allowed for each type of dependent and the item was therefore computed from the entry in Item 17(a).

Children—\$300 Exemption—(Item 19). This is the amount allowed for dependent children who are not eligible for family allowance payments. The information is provided in Item 10E of form T.1 General, 35E of the T.1 Special and in Item 9E of the T.1 Farmers. On the T.1 Employees form, the amount of the exemption is calculated from information provided in Items 17(b) and 17(c).

Adult Dependent Exemption—(Item 20). This is found in Item 10F of the T.1 General, 35F of the T.1 Special, 9F of the T.1 Farmers and is computed from the information in Item 17(d) of the T.1 Employees form. Claims for partial dependents are included here.

Pension Fund Deductions—(Item 21). The amount deducted from wages or salary in respect of contributions to an approved superannuation or pension fund is shown under this heading. Item 19(a) of the T.1 General, Item 13A of the T.1 Special and Item 20 of the T.1 Employees provide this information.

Charitable Donations—(Item 22). Charitable donations to a maximum of 10% of net income are an allowable deduction from income if the claim is supported with receipts. The amount is taken from Item 11D(i) of the T.1 General, Item 13H(i) of the T.1 Special, Item 21 of the T.1 Employees and Item 10D of the T.1 Farmers.

Religious offerings may be included under charitable donations and form a large portion of the total.

Medical Expenses—(Item 23). The Act permits a deduction from income in respect of "unusual" medical expenses which are defined as expenses in excess of 4% of income. Thus, only the amount of expenses which exceeds 4% of income is tabulated. The amount is taken net from Item 11D(iii) of the T.1 General, Item 13H(iii) of the T.1 Special and Item 10D of the T.1 Farmers. On the T.1 Employees form Item 22 shows the total medical expenses and the entry for this item has been computed by deducting the necessary 4% of income. The maximum allowable deduction is \$600 for single persons and \$900 for married persons, plus \$150 for each dependent up to a total of \$600 for such dependents.

Net Taxable Income Declared—(Item 25). This is the amount arrived at by deducting all exemptions and allowances. It is important to note that it is not comparable to the figure shown as, "Taxable Income" in the published figures for the 1946 taxation year. The rate structure in effect for the 1946 taxation year was based in part upon the marital status of the taxpayer and adjustment for dependents was made by means of tax credits. Therefore, the taxable income was the net income less only the amounts allowed for charitable donations and medical expenses. In 1947 the tax rate is based only upon income, irrespective of the marital status or number of dependents, and adjustment for marital status and dependents is made by deductions from income. Thus, taxable income in 1947 is net income, less amounts allowed for charitable donations, medical expenses, and deductions for marital status and dependents. Total income for 1946 and 1947 is comparable but taxable income is not comparable unless the exemptions are added back. The income code is based on the total income in both years.

Total Tax Declared—(Item 26). The source of information is Item 14 of forms T.1 General and T.1 Special and Item 10K of the T.1 Farmers. In the case of the T.1 Employees the taxpayer was not required to compute the tax and the figure was, therefore, computed on the basis of information reported on the tax return. This figure is gross before allowance for foreign tax credits and includes the 4% surtax on investment income in excess of \$1,800.

NOTES ON THE SEPARATE TABLES

Table A—A General Statement by Provinces— The most significant of the income and income tax statistics are combined into a short statement in Table "A". The taxable and non-taxable figures are shown on both a separate and consolidated basis. This is the only table in which the taxable and non-taxable figures are merged. The allocation of returns by provinces is on the basis of where the return is filed. The only exception to this rule is in the case of returns filed in the Ottawa District Office, which office serves parts of both Ontario and Quebec. In order to avoid undue bias, returns filed by residents of Quebec are allocated to Quebec province, although they are processed in a District Office located in Ontario. In Table "D" all returns are allocated strictly according to the taxpayer's address with the result that the provincial totals are slightly different from those given in Tables "A", "F", and "G".

Table B—All Canada by Income Classes—In this table all returns are classified according to the size of the total income (Item 16) prior to deduction of allowable charitable donations or medical expenses. It will be noted that some returns are classified as taxable even though the income is below the minimum taxable level of \$750 for individuals. This seeming anomaly is explained in two ways—returns filed by trustees of estates or those acting in a fiduciary capacity are entitled to no personal exemption and are, consequently, taxable upon any positive amount of income. Secondly, even in the case of returns where a personal exemption may be claimed, there is a clause in the Act (Section 10) which holds that a person's "primary" income cannot be reduced for tax purposes by a loss or losses in secondary or "sideline" pursuits. Any such sideline losses have, nevertheless, been recorded for statistical purposes with the result that the taxable income in these cases is higher than the statistically recorded income. In a few extreme cases returns recorded as showing a net loss are found in the taxable section of the tables. Upon assessment only persons who have taxable income are taxed.

Table C—All Canada by Occupational Classes—The classification of individual taxpayers by occupation is believed to be as extensive as possible. The classification is based more on the earnings status of the taxpayer than on a strict occupational basis. The method of earning the income is given preference over the type of work performed. Thus, a doctor or lawyer working on a salary basis is classed as an "employee" while only those engaged in practice for profit are listed in their professional capacity. The large employee class itself has been sub-divided according to whether the taxpayer is employed by a business, institution, governmental body or by another private individual. Business owners are sub-divided into sole proprietors and partners. The sole proprietor group includes some who might preferably have been separately classified as "artisans" or own-account workers, such as carpenters, electricians, and repairmen who are not themselves employers of labour and have little capital investment. Such persons are classified as sole proprietors in Table "C" and this treatment probably accounts for the large number in the class and the comparatively low average income. Arrangements have been made to give a separate occupational classification to persons in this category for the 1948 taxation year.

Table D—All Canada by Locality—In Table "D" all taxpayers are classified according to the address given in their tax return. Cities are defined by their postal area rather than by strict municipal boundaries. If a letter can be sent to the taxpayer from within the city for three cents, then the taxpayer is considered as living within the city. Coding limitations prevented the gathering of data for every city in Canada. Priority was given to the largest cities but, regardless of size, a few cities in each Province were covered. This has resulted in some comparatively small centres in the Prairies and Maritimes being included while much larger cities in Ontario were omitted. It should be pointed out that the reliability of the data on these smaller cities is more subject to statistical error as a result of the 10% sampling procedure than would be the case in the larger cities.

Where taxpayers reside outside the specifically covered cities they have been coded as to whether they reside in major urban centres (over 15,000 in population); smaller towns (between 5,000 and 15,000); semi-rural (between 2,500 and 5,000) or rural (less than 2,500).

Table E—All Taxpayers by Income, Sex, Marital Status, Tax Status and Family Allowance Dependents—This table provides a distribution by income of all taxpayers according to sex, actual marital status, marital status for tax purposes, and the number of family allowance dependents. Dependents other than family allowance dependents are excluded from this distribution. The amount of exemption claimed for such dependents is, however, indicated in the column headed "Other Dependents", and the total exemption covering all dependents claimed for any given class can be ascertained by multiplying the number of family allowance dependents shown by \$100, and adding the exemption for other types of dependents. Returns filed by estates or by persons acting in a fiduciary capacity have been classified as single with no dependents.

Table F—Provinces by Income Classes—In keeping with previous years, the taxpayers for each province have been distributed by income classes in Table "F". Yukon Territory has been treated separately but taxpayers in the N.W. Territories are included in the Alberta figures. As mentioned under Table "A", the allocation of taxpayers to a province is on the basis of the income tax District Office in which the return is filed, with the exception of persons in Quebec province filing in Ottawa who have been credited to their own province. Table "F" is confined to taxable returns only.

Table G—Provinces by Occupational Classes—This table is similar to those published in previous years showing taxpayers in each province, sub-divided by occupational classes. The basis of provincial allocation is the same as in Tables "F" and "A". The table is confined to taxable returns only.

Table H—Income Distribution in Selected Cities—The distribution of taxpayers by \$500 intervals of income up to \$5,000 and by \$1,000 intervals above \$5,000 in certain given cities is given in Table "H". Some of the smaller urban centres have not been included in this table owing to the possibility of an undue margin of error resulting from the sampling procedure. Some slight adjusting of the distribution above \$5,000 has been done to smooth out inconsistencies due to sampling.

Table I—Analysis of Gross Income—Canada and Provinces—This table is presented to show the amount of gross income reported by taxpayers and to show its relation to the net incomes reported in the tax returns. In some instances, the gross income was not obtainable by the statistical clerks but in each such case, the net was extracted and identified as a “net” for which the corresponding gross was not extracted. At the close of the year the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross within a province for each specific type of income with the related net income; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross. The amount of depreciation deducted from gross incomes before arriving at net incomes has been shown for each province.

Table J—Occupational Classes by Income—This table shows the distribution of taxpayers within each occupational class by \$500 levels of income up to \$5,000; by

\$1,000 levels from \$5,000 to \$10,000, then one group each for persons receiving from \$10,000 to \$15,000, and for persons receiving over \$15,000. No breakdown is given for taxpayers receiving less than \$1,000 as persons receiving less than \$750 are exempt.

Table K—1943, 1944 and 1945 Taxation Years—An analysis of returns by income and occupational classes on an assessed basis for the taxation years 1943, 1944 and 1945 is given in Table “K”. This table now fills the gap created by publishing in 1947 figures for 1942 on an assessed basis, followed by the publication in 1948 of unassessed figures for 1946.

Statistics for the years 1943, 1944 and 1945 were obtained from an examination of all taxable T.1 income tax returns at the time of assessment. In this respect they differ from the statistics for 1946 and later years which are obtained from a 10% sample of all returns, whether taxable or non-taxable, prior to assessment.

A brief synopsis of the tax rates and exemptions in effect during 1943 to 1945 is given on page 104.

THE 1947 TAX STRUCTURE

The basic income tax structure which had been in effect from 1942 to 1946, inclusive, was replaced by a new tax structure for the 1947 taxation year. Under the new system, the rates are independent of marital status and number of dependents. Allowance for marital status and dependents was made by means of deductions from income. The previous system of family allowance recovery varying with income, marital status and number of dependents was replaced by a simpler system whereby the duplicate benefit for children was offset by means of reduced deductions from income for children eligible for family allowance payments. Exemption for persons taxed as single was raised from \$660 to \$750 and for persons taxed as married from an effective exemption of \$1,200 to \$1,500.

Exemption from income in respect of marital status and dependents is outlined below, followed by the table of rates on income in excess of personal exemptions.

Persons taxed as single—\$750.

Persons taxed as married—\$1,500. This exemption was reduced by the amount by which the income of the spouse exceeded \$250 until the spouse's income exceeded \$750 at which point both married person and spouse became taxable as single.

Children eligible for family allowance—\$100.

Children not eligible for family allowance—\$300.

Other Dependents—from \$100 to \$300, depending upon the family allowance status of the dependent.

Rates of Tax—1947

Taxable Income	Tax	
\$ 100 or less	16%	
100	\$ 16.00 plus 17% on next	\$ 100
200	33.00 plus 18% on next	50
250	42.00 plus 19½% on next	50
300	51.75 plus 20½% on next	100
400	72.25 plus 21½% on next	100
500	93.75 plus 22½% on next	500
1,000	206.25 plus 24% on next	1,500
2,500	566.25 plus 25½% on next	1,000
3,500	821.25 plus 26½% on next	1,000
4,500	1,086.25 plus 28% on next	500
5,000	1,226.25 plus 30% on next	1,500
6,500	1,676.25 plus 34% on next	2,000
8,500	2,356.25 plus 38½% on next	2,000
10,500	3,126.25 plus 40½% on next	1,000
11,500	3,531.25 plus 43% on next	1,500
13,000	4,176.25 plus 45% on next	1,000
14,000	4,626.25 plus 47½% on next	3,000
17,000	6,051.25 plus 50% on next	1,000
18,000	6,551.25 plus 52½% on next	7,000
25,000	10,226.25 plus 55% on next	5,000
30,000	12,976.25 plus 57½% on next	20,000
50,000	24,476.25 plus 62½% on next	20,000
70,000	36,976.25 plus 65% on next	5,000
75,000	40,226.25 plus 67½% on next	25,000
100,000	57,101.25 plus 72½% on next	50,000
150,000	93,351.25 plus 77½% on next	100,000
250,000	170,851.25 plus 82½% on remainder	

SURTAX: The rate of Surtax is 4% on investment income in excess of \$1,800.

TABLE A

1947 TAXATION YEAR—CANADA AND PROVINCES

GENERAL STATEMENT OF ALL RETURNS TABULATED

Province	Number of Returns	Wages and Salaries	Other Earned Income	Investment Income	Total Income	Total Exemptions and Deductions Claimed	Taxable Income	Total Tax
TAXABLE RETURNS								
		\$	\$	\$	\$	\$	\$	\$
Prince Edward Island	5,370	8,108	3,152	915	12,175	6,970	5,205	1,273
Nova Scotia	76,892	134,783	28,081	10,328	173,192	99,044	74,148	17,847
New Brunswick	55,305	98,244	18,173	5,674	122,091	72,281	49,810	11,894
Quebec	545,679	1,060,172	176,526	85,008	1,321,706	726,509	595,199	154,486
Ontario	1,039,751	2,016,144	311,302	134,845	2,462,291	1,325,517	1,136,773	279,853
Manitoba	135,450	239,663	53,840	13,495	306,998	174,910	132,088	31,558
Saskatchewan	96,521	132,917	76,934	10,291	220,142	125,039	95,103	21,777
Alberta	137,535	220,312	84,161	13,269	317,742	177,134	140,608	32,851
British Columbia	271,953	510,593	95,232	34,161	639,986	343,572	296,413	70,255
Yukon	2,000	4,281	317	37	4,635	2,195	2,440	533
Canada	2,366,456	4,425,217	847,718	308,023	5,580,958	3,053,171	2,527,787	622,327
NON-TAXABLE RETURNS								
		\$	\$	\$	\$			
Prince Edward Island	10,760	4,431	3,945	225	8,601	Not Applicable		
Nova Scotia	70,360	55,015	7,737	1,281	64,033			
New Brunswick	47,550	35,779	5,904	771	42,454			
Quebec	281,500	244,046	29,806	6,694	280,546			
Ontario	391,170	281,429	45,000	13,920	340,349			
Manitoba	84,620	48,479	20,137	3,039	71,655			
Saskatchewan	79,510	34,125	27,787	3,045	64,957			
Alberta	83,440	41,567	25,635	2,861	70,063			
British Columbia	112,970	75,746	15,871	5,126	96,743			
Yukon	440	293	59	11	363			
Canada	1,162,320	820,910	181,881	36,973	1,039,764			
ALL RETURNS								
		\$	\$	\$	\$			
Prince Edward Island	16,130	12,539	7,097	1,140	20,776	Not Applicable		
Nova Scotia	147,252	189,798	35,818	11,609	237,225			
New Brunswick	102,855	134,023	24,077	6,445	164,545			
Quebec	827,179	1,304,218	206,332	91,702	1,602,252			
Ontario	1,430,921	2,297,573	356,302	148,765	2,802,640			
Manitoba	220,070	288,142	73,977	16,534	378,653			
Saskatchewan	176,031	167,042	104,721	13,336	285,099			
Alberta	220,975	261,879	109,796	16,130	387,805			
British Columbia	384,923	586,339	111,103	39,287	736,729			
Yukon	2,440	4,574	376	48	4,998			
Canada	3,528,776	5,246,127	1,029,599	344,996	6,620,722			

TABLE B
1947 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes
(All money figures in thousands of dollars)

		Net Loss	Under \$1,000					
			Under \$100	\$100 to \$200	\$200 to \$300	\$300 to \$400	\$400 to \$500	\$500 to \$600
1	Number of Declared Taxable Returns.....	220	600	220	170	140	140	220
	Sources of Income							
2	Wages and Salaries.....	\$ 214	\$ 260	\$ 51	\$ 26	\$ 97	\$ 113	\$ 102
3	Business Profits.....	205	—	8	—	22	3	38
4	Professional Income.....	7	—	11	—	18	—	5
5	Commission Income.....	33	—	3	3	—	—	—
6	Farm Income.....	290	9	60	24	67	41	35
7	Total-Earned Income Declared.....	241	251	13	5	26	69	24
8	Dividends.....	18	1	3	5	6	—	16
9	Bond and Bank Interest.....	8	4	1	10	—	5	19
10	Net Rental Income.....	23	—	2	3	4	9	31
11	Mortgage Interest.....	31	—	—	1	—	—	—
12	Annuity Income.....	—	—	—	—	4	—	1
13	Estate Income.....	12	7	12	14	10	5	27
14	Miscellaneous Income.....	—	—	2	2	—	—	—
15	Total-Investment Income Declared....	46	12	20	35	24	1	94
16	Total Income Declared	195	263	33	40	50	70	118
	Exemptions and Deductions Claimed							
17	Net Marital Exemption.....	238	263	53	38	79	89	120
18	Children—\$100 Exemption.....	12	—	1	4	7	—	6
19	Children—\$300 Exemption.....	3	—	—	3	3	6	—
20	Adult Dependent Exemption.....	—	—	3	—	2	—	3
21	Pension Fund Deductions.....	—	2	—	1	1	7	1
22	Charitable Donations Claimed.....	6	—	—	5	2	1	1
23	Medical Expenses Claimed.....	5	—	—	—	3	—	1
24	Total Exemptions and Deductions Claimed	264	265	57	51	97	103	132
25	Net Taxable Income Declared	—	—	—	—	—	—	—
26	Total Tax Declared on Taxable Income ...	35	3	9	12	9	7	16
1	Number of Declared Non-Taxable Returns...	21,650	24,890	48,900	63,960	70,030	77,410	88,250
	Sources of Income							
2	Wages and Salaries.....	\$ 889	\$ 1,252	\$ 6,273	\$ 13,317	\$ 20,227	\$ 28,244	\$ 39,224
3	Business Profits.....	8,594	—	172	456	707	1,166	1,993
4	Professional Income.....	286	6	5	42	66	124	128
5	Commission Income.....	38	4	31	42	45	119	171
6	Farm Income.....	13,130	81	383	1,094	2,053	3,097	4,280
7	Total-Earned Income Declared.....	21,083	1,169	6,864	14,951	23,098	32,750	45,796
8	Dividends.....	200	32	62	143	186	275	401
9	Bond and Bank Interest.....	361	116	187	301	370	583	768
10	Net Rental Income.....	134	49	108	239	363	597	797
11	Mortgage Interest.....	162	4	27	44	84	129	162
12	Annuity Income.....	5	1	8	24	49	99	95
13	Estate Income.....	47	5	14	64	61	83	116
14	Miscellaneous Income.....	50	4	6	9	15	40	61
15	Total-Investment Income Declared....	691	211	412	824	1,128	1,806	2,400
16	Total Income Declared	20,392	1,380	7,276	15,775	24,226	34,556	48,196
17	Total Exemptions and Deductions Claimed ...	30,651	23,426	44,045	57,483	64,456	72,240	82,428

Bold Italic Figures Denote Net Loss

TABLE B—(Cont'd)
1947 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes
(All money figures in thousands of dollars)

Under \$1,000 (cont'd)					\$1,000 to \$2,000							
\$600 to \$700	\$700 to \$800	\$800 to \$900	\$900 to \$1,000	Total under \$1,000	\$1,000 to \$1,100	\$1,100 to \$1,200	\$1,200 to \$1,300	\$1,300 to \$1,400	\$1,400 to \$1,500	\$1,500 to \$1,600	\$1,600 to \$1,700	
110	30,340	84,110	97,020	213,070	99,010	94,710	92,550	86,070	75,770	96,860	108,900	1
\$ 101	\$ 21,751	\$ 65,095	\$ 85,418	\$ 173,014	\$ 96,905	\$ 101,997	\$ 108,895	\$ 109,452	\$ 103,988	\$ 138,212	\$ 164,560	2
37	623	1,790	1,996	4,317	1,969	2,073	1,885	2,366	1,717	4,717	6,578	3
	100	330	498	952	478	429	506	439	457	520	530	4
4	50	171	258	481	228	246	351	196	324	551	885	5
8	354	1,263	1,109	2,482	1,238	986	964	821	701	2,480	3,470	6
52	22,878	68,649	89,279	181,246	100,818	105,731	112,601	113,274	107,187	146,480	176,023	7
1	137	608	722	1,499	677	750	731	771	714	876	1,004	8
—	216	818	854	1,927	922	885	840	855	846	1,138	1,293	9
5	146	555	566	1,303	632	675	574	488	519	1,056	1,240	10
—	50	226	151	428	211	215	214	188	278	244	307	11
—	23	82	66	176	121	151	97	90	86	101	106	12
14	97	369	332	887	491	470	652	507	420	617	413	13
—	19	46	104	173	27	51	88	104	78	135	139	14
20	688	2,704	2,795	6,393	3,081	3,197	3,196	3,003	2,941	4,167	4,502	15
72	23,566	71,353	92,074	187,639	103,899	108,928	115,797	116,277	110,128	150,647	180,525	16
75	22,848	63,079	72,882	159,526	74,360	71,363	69,950	65,544	58,425	92,294	117,069	17
1	12	47	154	232	139	178	276	241	305	365	1,812	18
—	3	6	3	24	24	92	205	202	165	333	278	19
—	—	10	50	68	303	657	785	996	1,128	1,164	1,108	20
—	54	199	363	628	445	518	624	615	711	949	1,344	21
—	27	485	776	1,297	928	960	1,116	1,081	1,002	1,188	1,512	22
—	15	129	330	478	346	404	464	462	468	522	628	23
76	22,959	63,955	74,558	162,253	76,545	74,172	73,420	69,141	62,204	96,815	123,751	24
—	607	7,398	17,516	25,386	27,354	34,756	42,377	47,136	47,924	53,832	56,774	25
8	134	1,215	2,924	4,337	4,717	6,260	7,893	9,123	9,428	10,738	11,341	26
99,190	91,030	39,260	40,980	643,900	47,090	50,680	59,410	68,400	78,220	60,800	44,610	1
\$ 51,763	\$ 52,661	\$ 22,007	\$ 26,120	\$ 261,088	\$ 34,823	\$ 41,227	\$ 53,924	\$ 69,301	\$ 88,471	\$ 75,382	\$ 60,588	2
3,001	3,689	2,480	3,343	17,007	4,761	6,122	7,425	9,113	11,207	8,452	6,341	3
143	330	154	176	1,162	161	141	299	297	350	183	138	4
258	376	285	427	1,758	353	489	684	808	906	914	724	5
5,676	6,133	6,415	6,745	35,795	7,073	7,953	9,443	10,021	9,893	7,460	5,144	6
60,841	63,189	31,341	36,811	316,810	47,171	55,932	71,775	89,540	110,827	92,391	72,935	7
550	666	220	243	2,778	222	320	312	370	278	167	97	8
938	1,189	619	561	5,632	612	632	634	747	784	594	209	9
1,018	1,240	642	793	5,846	800	870	1,045	1,176	1,300	857	410	10
298	253	146	174	1,321	234	227	198	248	287	178	91	11
158	176	72	94	776	67	71	56	56	48	48	6	12
231	267	81	94	1,016	185	143	188	145	106	30	42	13
90	122	48	89	484	85	58	126	185	168	114	81	14
3,283	3,913	1,828	2,048	17,853	2,205	2,321	2,559	2,927	2,971	1,988	936	15
64,124	67,102	33,169	38,859	334,663	49,376	58,253	74,334	92,467	113,798	94,379	73,871	16
94,449	92,819	58,995	63,855	654,196	74,568	81,582	96,703	112,281	128,897	105,530	81,736	17

Bold Italic Figures Denote Net Loss

TABLE B—(Cont'd)
1947 TAXATION YEAR—CANADA

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes**

(All money figures in thousands of dollars)

		\$1,000 to \$2,000 (cont'd)				\$2,000 to \$3,000		
		\$1,700 to \$1,800	\$1,800 to \$1,900	\$1,900 to \$2,000	Total \$1,000 to \$2,000	\$2,000 to \$2,100	\$2,100 to \$2,200	\$2,200 to \$2,300
1	Number of Declared Taxable Returns.....	119,760	126,480	125,160	1,025,270	121,510	115,650	103,640
	Sources of Income							
2	Wages and Salaries.....	\$ 191,007	\$ 213,625	\$ 223,796	\$1,452,437	\$ 228,471	\$ 229,069	\$ 212,950
3	Business Profits.....	9,131	10,675	10,259	51,370	11,127	10,616	11,418
4	Professional Income.....	714	631	606	5,310	789	931	583
5	Commission Income.....	1,316	1,431	1,421	6,949	1,470	1,435	1,604
6	Farm Income.....	3,904	4,395	5,112	24,071	4,564	4,045	4,437
7	Total-Earned Income Declared.....	206,072	230,757	241,194	1,540,137	246,421	246,096	230,992
8	Dividends.....	896	967	886	8,272	1,000	1,069	1,108
9	Bond and Bank Interest.....	1,355	1,274	1,279	10,687	1,350	1,312	1,133
10	Net Rental Income.....	1,016	1,094	1,290	8,584	1,270	1,115	1,152
11	Mortgage Interest.....	306	307	330	2,600	332	238	241
12	Annuity Income.....	127	52	55	986	108	146	62
13	Estate Income.....	649	578	448	5,245	522	637	372
14	Miscellaneous Income.....	170	211	144	1,147	164	110	89
15	Total-Investment Income Declared....	4,519	4,483	4,432	37,521	4,746	4,627	4,157
16	Total Income Declared	210,591	235,240	245,626	1,577,658	251,167	250,723	235,149
	Exemptions and Deductions Claimed							
17	Net Marital Exemption.....	139,025	153,950	157,544	999,524	156,787	151,810	138,274
18	Children—\$100 Exemption.....	4,676	6,861	8,617	23,470	9,690	10,196	9,722
19	Children—\$300 Exemption.....	312	861	1,485	3,957	2,013	2,470	2,838
20	Adult Dependent Exemption.....	1,079	1,481	1,796	10,497	1,882	2,051	1,987
21	Pension Fund Deductions.....	1,643	1,994	2,277	11,120	2,696	2,741	2,590
22	Charitable Donations Claimed.....	1,741	2,110	2,197	13,835	2,408	2,463	2,279
23	Medical Expenses Claimed.....	767	1,110	1,203	6,374	1,365	1,398	1,375
24	Total Exemptions and Deductions Claimed	149,243	168,367	175,119	1,068,777	176,841	173,129	159,065
25	Net Taxable Income Declared	61,348	66,873	70,507	508,881	74,326	77,594	76,084
26	Total Tax Declared on Taxable Income	12,194	13,272	14,019	98,985	14,850	15,633	15,434
1	Number of Declared Non-Taxable Returns...	31,420	21,420	12,810	474,860			
	Sources of Income							
2	Wages and Salaries.....	\$ 43,551	\$ 32,474	\$ 20,254	\$ 519,995			
3	Business Profits.....	5,614	3,584	2,421	65,040			
4	Professional Income.....	264	100	40	1,973			
5	Commission Income.....	604	397	215	6,094			
6	Farm Income.....	4,253	2,715	1,820	65,775			
7	Total-Earned Income Declared.....	54,286	39,270	24,750	658,877			
8	Dividends.....	65	20	37	1,888			
9	Bond and Bank Interest.....	175	110	85	4,582			
10	Net Rental Income.....	412	244	138	7,252			
11	Mortgage Interest.....	93	49	39	1,644			
12	Annuity Income.....	19	10	—	381			
13	Estate Income.....	35	24	32	930			
14	Miscellaneous Income.....	30	32	5	884			
15	Total-Investment Income Declared....	829	489	336	17,561			
16	Total Income Declared	55,115	39,759	25,086	676,438			
17	Total Exemptions and Deductions Claimed ...	60,261	43,271	27,287	812,116			

TABLE B—(Cont'd)
1947 TAXATION YEAR—CANADA

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes**

(All money figures in thousands of dollars)

\$2,000 to \$3,000 (Cont'd)								\$3,000 to \$4,000			
\$2,300 to \$2,400	\$2,400 to \$2,500	\$2,500 to \$2,600	\$2,600 to \$2,700	\$2,700 to \$2,800	\$2,800 to \$2,900	\$2,900 to \$3,000	Total \$2,000 to \$3,000	\$3,000 to \$3,500	\$3,500 to \$4,000	Total \$3,000 to \$4,000	
91,220	80,980	69,490	60,900	50,980	42,010	37,400	773,780	121,940	64,460	186,400	1
\$ 195,869	\$ 178,431	\$ 159,022	\$ 143,364	\$ 121,941	\$ 104,488	\$ 94,317	\$1,667,922	\$ 322,932	\$ 183,607	\$ 506,539	2
9,413	10,615	9,577	9,338	9,520	8,379	9,383	99,386	36,405	28,527	64,932	3
955	759	762	942	1,373	652	585	8,331	4,520	4,612	9,132	4
1,781	1,844	1,917	1,476	1,497	1,503	1,339	15,866	7,341	6,307	13,648	5
4,174	4,069	3,547	3,508	3,347	2,524	2,557	36,772	11,528	8,579	20,107	6
212,192	195,718	174,825	158,628	137,678	117,546	108,181	1,828,277	382,726	231,632	614,358	7
1,023	896	848	1,143	714	789	866	9,456	3,736	3,321	7,057	8
944	1,029	1,103	1,089	1,013	857	825	10,655	3,719	2,882	6,601	9
1,175	1,331	1,044	959	1,151	941	894	11,032	3,475	2,691	6,166	10
272	326	277	259	200	229	204	2,578	793	641	1,434	11
105	74	81	57	78	68	82	861	225	115	340	12
459	565	639	515	635	508	380	5,232	2,217	1,675	3,892	13
103	135	89	150	96	90	103	1,129	342	215	557	14
4,081	4,356	4,081	4,172	3,887	3,482	3,354	40,943	14,507	11,540	26,047	15
216,273	200,074	178,906	162,800	141,565	121,028	111,535	1,869,220	397,233	243,172	640,405	16
122,792	110,184	94,406	83,451	69,868	57,799	51,778	1,037,149	169,064	90,206	259,270	17
9,100	8,603	7,288	6,497	5,483	4,553	4,039	75,171	12,760	6,494	19,254	18
2,792	2,629	2,438	2,222	2,182	2,047	1,763	23,394	6,710	4,086	10,796	19
1,771	1,611	1,543	1,346	1,225	1,149	924	15,489	3,210	1,975	5,185	20
2,441	2,241	2,086	1,821	1,691	1,556	1,414	21,277	5,492	3,300	8,792	21
2,255	2,072	1,861	1,794	1,718	1,363	1,256	19,469	4,880	3,243	8,123	22
1,224	1,174	1,087	1,025	1,005	790	700	11,143	2,804	1,564	4,368	23
142,375	128,514	110,709	98,156	83,172	69,257	61,874	1,203,092	204,920	110,868	315,788	24
73,898	71,560	68,197	64,644	58,393	51,771	49,661	666,128	192,313	132,304	324,617	25
15,130	14,777	14,216	13,598	12,374	11,061	10,688	137,761	42,167	29,684	71,851	26
							21,910				1
							\$ 38,938				2
							4,756				3
							257				4
							571				5
							3,665				6
Non-Taxable Status Not Shown Separately in These Classes							48,187				7
							65				8
							172				9
							472				10
							46				11
							62				12
							22				13
							29				14
							868				15
							49,055				16
							51,818				17

TABLE B—(Cont'd)
1947 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes
(All money figures in thousands of dollars)

		\$4,000 to \$5,000			\$5,000 to \$10,000			
		\$4,000 to \$4,500	\$4,500 to \$5,000	Total \$4,000 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000
1	Number of Declared Taxable Returns.....	38,750	24,650	63,400	30,200	18,480	12,360	8,750
	Sources of Income							
2	Wages and Salaries.....	\$ 112,757	\$ 72,028	\$ 184,785	\$ 95,432	\$ 61,897	\$ 46,502	\$ 32,838
3	Business Profits.....	25,121	22,473	47,594	34,414	30,146	20,525	18,367
4	Professional Income.....	4,206	4,673	8,879	8,900	7,352	6,762	8,247
5	Commission Income.....	5,019	3,836	8,855	6,198	4,461	3,760	2,076
6	Farm Income.....	7,506	5,239	12,745	6,863	3,734	3,821	2,939
7	Total-Earned Income Declared.....	154,609	108,249	262,858	151,807	107,590	81,370	64,467
8	Dividends.....	3,397	3,208	6,605	4,580	3,910	3,986	3,562
9	Bond and Bank Interest.....	2,270	2,065	4,335	3,179	2,407	2,319	1,811
10	Net Rental Income.....	2,160	1,804	3,964	2,262	2,374	1,683	1,785
11	Mortgage Interest.....	600	560	1,160	835	579	515	343
12	Annuity Income.....	116	92	208	85	221	108	106
13	Estate Income.....	2,478	1,675	4,153	2,104	2,650	2,866	2,143
14	Miscellaneous Income.....	167	128	295	331	257	128	295
15	Total-Investment Income Declared....	11,188	9,532	20,720	13,376	12,398	11,605	10,045
16	Total Income Declared	165,797	117,781	283,578	165,183	119,988	92,975	74,512
	Exemptions and Deductions Claimed							
17	Net Marital Exemption.....	53,966	34,261	88,227	41,925	25,514	16,825	12,050
18	Children—\$100 Exemption.....	3,679	2,369	6,048	2,712	1,707	1,109	784
19	Children—\$300 Exemption.....	2,621	1,562	4,183	2,211	1,443	1,095	735
20	Adult Dependent Exemption.....	1,151	787	1,938	1,188	808	441	392
21	Pension Fund Deductions.....	2,195	1,302	3,497	1,431	1,021	775	461
22	Charitable Donations Claimed.....	2,294	1,701	3,995	2,560	1,921	1,382	1,224
23	Medical Expenses Claimed.....	1,246	782	2,028	866	577	481	417
24	Total Exemptions and Deductions Claimed	67,152	42,764	109,916	52,893	32,991	22,108	16,063
25	Net Taxable Income Declared	98,645	75,017	173,662	112,290	86,997	70,867	58,449
26	Total Tax Declared on Taxable Income	22,564	17,497	40,061	26,728	21,408	18,095	15,395
1	Number of Declared Non-Taxable Returns...							
	Sources of Income							
2	Wages and Salaries.....							
3	Business Profits.....							
4	Professional Income.....							
5	Commission Income.....							
6	Farm Income.....							
7	Total-Earned Income Declared.....							
8	Dividends.....							
9	Bond and Bank Interest.....							
10	Net Rental Income.....							
11	Mortgage Interest.....							
12	Annuity Income.....							
13	Estate Income.....							
14	Miscellaneous Income.....							
15	Total-Investment Income Declared....							
16	Total Income Declared							
17	Total Exemptions and Deductions Claimed							

Non-Taxable Status Not Carried Above \$3,000 Level

TABLE B—(Cont'd)

1947 TAXATION YEAR—CANADA

Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes

(All money figures in thousands of dollars)

\$5,000 to \$10,000 (con.)		\$10,000 to \$25,000				Over \$25,000				Grand Total	
\$9,000 to \$10,000	Total \$ 5,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	Total \$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	Over \$100,000	Total over \$25,000		
6,400	76,190	16,240	5,800	2,527	24,567	2,772	648	139	3,559	2,366,456	1
\$ 24,140	\$ 260,809	\$ 79,278	\$ 35,462	\$ 18,642	\$ 133,382	\$ 30,197	\$ 12,014	\$ 3,904	\$ 46,115	\$4,425,217	2
17,840	121,292	54,645	30,520	16,232	101,397	24,967	10,537	2,847	38,351	528,434	3
6,634	37,895	18,963	12,580	7,173	38,716	8,941	2,263	291	11,495	120,717	4
2,458	18,953	8,035	3,955	1,374	13,364	1,478	468	—	1,946	80,095	5
1,619	18,976	2,522	335	514	3,371	220	72	54	238	118,472	6
52,691	457,925	163,443	82,852	43,935	290,230	65,803	25,354	6,988	98,145	5,272,935	7
3,251	19,289	13,379	7,109	5,876	26,364	13,981	9,562	9,700	33,243	111,803	8
1,503	11,219	6,279	2,997	2,297	11,573	4,003	2,369	1,281	7,653	64,658	9
1,403	9,507	4,357	2,375	623	7,355	1,552	509	75	2,136	50,024	10
314	2,586	958	524	218	1,700	439	109	42	590	13,107	11
26	546	190	38	60	288	52	35	48	135	3,540	12
1,577	11,340	6,545	3,347	3,180	13,072	6,367	4,934	4,173	15,474	59,307	13
127	1,138	282	256	50	588	307	89	161	557	5,584	14
8,201	55,625	31,990	16,646	12,304	60,940	26,701	17,607	15,480	59,788	308,023	15
60,892	513,550	195,433	99,498	56,239	351,170	92,504	42,961	22,468	157,933	5,580,958	16
8,781	105,095	21,639	7,624	3,239	32,502	3,348	711	143	4,202	2,685,733	17
605	6,917	1,320	455	194	1,969	173	28	6	207	133,280	18
546	6,030	1,428	516	222	2,166	252	56	12	320	50,873	19
320	3,149	859	301	252	1,412	248	60	3	311	38,049	20
349	4,037	1,099	321	128	1,548	220	78	12	310	51,209	21
1,035	8,122	3,593	1,769	1,184	6,546	2,102	1,259	1,202	4,563	65,956	22
263	2,604	659	202	99	960	96	14	1	111	28,071	23
11,899	135,954	30,597	11,188	5,318	47,103	6,439	2,206	1,377	10,024	3,053,171	24
48,993	377,596	164,836	88,310	50,921	304,067	86,065	40,755	21,089	147,909	2,527,787	25
13,376	95,002	49,503	30,656	19,826	99,985	38,626	21,742	13,942	74,310	622,327	26
										1,162,320	1
										\$ 820,910	2
										78,209	3
										3,106	4
										8,461	5
										92,105	6
										1,002,791	7
										4,931	8
										10,747	9
										13,436	10
										3,173	11
										1,224	12
										2,015	13
										1,447	14
										36,973	15
										1,039,764	16
										1,548,781	17

Non-Taxable Status Not Carried Above \$3,000 Level

Bold Italic Figures Denote Net Loss

TABLE C
1947 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Occupational Classes
(All money figures in thousands of dollars)

		Primary Producers					Professionals		
		Farmers	Forestry Opera- tors	Fishermen	Hunters, Trappers and Guides	Total Primary Pro- ducers	Medical Doctors and Surgeons	Dentists	Lawyers
1	Number of Declared Taxable Returns.....	50,440	1,329	3,580	40	55,389	7,442	3,557	3,886
	Sources of Income								
2	Wages and Salaries.....	\$ 4,894	\$ 561	\$ 1,068	\$ —	\$ 6,523	\$ 2,910	\$ 341	\$ 2,213
3	Business Profits.....	1,205	4,304	9,692	46	15,247	515	190	491
4	Professional Income.....	103	—	—	—	103	50,450	19,009	24,943
5	Commission Income.....	209	5	—	—	214	216	2	93
6	Farm Income.....	118,653	13	19	—	118,659	42	7	27
7	Total-Earned Income Declared.....	125,064	4,857	10,779	46	140,746	54,049	19,535	27,713
8	Dividends.....	1,074	17	23	—	1,114	1,308	251	1,128
9	Bond and Bank Interest.....	2,992	97	81	1	3,171	1,116	302	527
10	Net Rental Income.....	1,803	34	6	—	1,843	297	160	213
11	Mortgage Interest.....	563	2	—	—	565	111	37	253
12	Annuity Income.....	29	—	—	—	29	40	7	12
13	Estate Income.....	346	1	—	—	347	97	16	273
14	Miscellaneous Income.....	91	4	2	—	97	30	13	277
15	Total-Investment Income Declared.....	6,898	155	112	1	7,166	2,999	786	2,683
16	Total Income Declared	131,962	5,012	10,891	47	147,912	57,048	20,321	30,396
	Exemptions and Deductions Claimed								
17	Net Marital Exemption.....	64,255	1,718	4,462	30	70,465	10,445	4,886	5,030
18	Children—\$100 Exemption.....	4,237	122	251	5	4,615	882	256	333
19	Children—\$300 Exemption.....	2,187	57	84	—	2,328	494	286	254
20	Adult Dependent Exemption.....	507	17	62	—	586	276	97	141
21	Pension Fund Deductions.....	22	3	16	—	41	11	1	8
22	Charitable Donations Claimed.....	1,755	45	33	—	1,833	1,234	388	786
23	Medical Expenses Claimed.....	946	15	35	—	996	107	68	163
24	Total Exemptions and Deductions Claimed	73,909	1,977	4,943	35	80,864	13,449	5,982	6,715
25	Net Taxable Income Declared	58,053	3,035	5,948	12	67,048	43,599	14,339	23,681
26	Total Tax Declared on Taxable Income	13,581	839	1,373	2	15,795	13,390	3,730	7,991
1	Number of Declared Non-Taxable Returns	142,720	1,370	4,030	280	148,400	910	300	300
	Sources of Income								
2	Wages and Salaries.....	\$ 6,974	\$ 162	\$ 394	\$ 34	\$ 7,564	\$ 92	\$ 2	\$ 23
3	Business Profits.....	620	1,292	2,943	167	5,022	8	3	4
4	Professional Income.....	15	1	2	—	18	708	302	232
5	Commission Income.....	142	—	11	—	153	4	—	7
6	Farm Income.....	92,310	230	17	8	92,105	—	—	7
7	Total-Earned Income Declared.....	100,061	1,225	3,367	209	104,862	812	307	259
8	Dividends.....	441	8	1	—	450	13	6	7
9	Bond and Bank Interest.....	2,274	32	29	—	2,335	41	3	5
10	Net Rental Income.....	1,307	5	—	—	1,312	15	4	27
11	Mortgage Interest.....	512	1	5	—	518	16	—	4
12	Annuity Income.....	33	—	—	—	33	4	—	—
13	Estate Income.....	232	—	3	—	235	2	2	4
14	Miscellaneous Income.....	110	—	4	—	114	3	—	8
15	Total-Investment Income Declared.....	4,909	46	42	—	4,997	94	15	55
16	Total Income Declared	104,970	1,271	3,409	209	109,859	906	322	314
17	Total Exemptions and Deductions Claimed	225,470	2,099	5,720	355	233,644	1,411	432	455

Bold Italic Figures Denote Net Loss

TABLE C—(Cont'd)
1947 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Occupational Classes
(All money figures in thousands of dollars)

Professionals (cont'd)							Employees					
Engineers and Architects	Authors and Writers	Entertainers	Osteopaths, Chiropractors, etc.	Nurses	Other Professionals	Total Professionals	Agricultural Enterprises	Business Enterprises	Institutions	Educational Institutions	British and Foreign Governments	
1,114	41	1,451	480	3,000	2,075	23,046	2,830	1,737,898	44,681	60,540	540	1
\$ 743	\$ 25	\$ 333	\$ 47	\$ 497	\$ 622	\$ 7,731	\$ 3,280	\$3,684,191	\$ 72,173	\$ 122,231	\$ 1,054	2
14	—	22	113	4	—	1,349	—	3,307	15	107	20	3
7,078	37	3,539	1,741	3,147	6,221	116,165	—	1,477	322	268	—	4
11	—	27	—	11	79	439	—	5,437	8	44	—	5
91	—	—	70	5	22	114	42	597	1	24	—	6
7,755	62	3,921	1,971	3,664	6,900	125,570	3,322	3,693,815	72,519	122,626	1,074	7
217	4	16	49	61	104	3,138	4	25,241	542	677	15	8
72	2	20	35	73	141	2,288	42	13,489	592	1,294	1	9
180	—	1	26	8	77	962	1	7,037	193	277	—	10
21	—	—	6	14	88	530	3	1,869	65	158	5	11
13	2	4	—	10	5	93	—	629	55	96	5	12
10	—	7	—	7	55	465	2	2,763	130	213	—	13
34	34	1	—	—	3	392	5	1,295	62	256	—	14
547	42	49	116	173	473	7,868	57	52,323	1,639	2,971	26	15
8,302	104	3,970	2,087	3,837	7,373	133,438	3,379	3,746,138	74,158	125,597	1,100	16
1,454	39	1,702	654	2,324	2,601	29,135	2,339	1,954,936	41,048	59,741	522	17
78	—	75	38	3	188	1,853	40	97,371	827	1,897	7	18
81	—	27	42	3	106	1,293	9	32,280	501	1,045	—	19
39	—	62	31	34	43	723	10	27,398	539	1,088	6	20
3	1	2	—	—	22	48	3	30,506	738	4,170	16	21
153	1	28	33	53	158	2,834	11	36,138	1,146	1,821	7	22
33	—	26	2	27	75	501	7	17,683	364	732	5	23
1,841	41	1,922	800	2,444	3,193	36,387	2,419	2,196,312	45,163	70,494	563	24
6,461	63	2,048	1,287	1,393	4,180	97,051	960	1,549,826	28,995	55,103	537	25
2,096	23	466	319	271	1,075	29,361	188	350,190	6,067	11,711	115	26
90	40	540	210	1,110	710	4,210	5,470	727,450	24,870	19,290	90	1
\$ 40	\$ —	\$ 33	\$ —	\$ 156	\$ 61	\$ 407	\$ 3,949	\$ 652,314	\$ 21,399	\$ 16,476	\$ 68	2
—	—	1	—	3	10	29	21	1,045	3	30	—	3
1	47	369	185	622	523	2,987	—	76	51	4	—	4
—	—	—	—	—	7	18	2	247	10	4	—	5
—	—	—	—	—	—	7	2	27	4	22	—	6
39	47	403	185	781	601	3,434	3,970	653,655	21,459	16,528	68	7
2	—	2	—	1	9	40	3	398	48	13	—	8
1	—	9	6	5	8	78	29	1,014	108	60	—	9
—	—	—	18	2	7	73	8	948	46	29	—	10
—	—	—	4	—	—	24	1	132	8	14	—	11
—	—	—	—	—	—	4	—	92	4	4	—	12
—	—	3	—	—	—	11	—	87	7	8	—	13
—	—	—	—	—	5	16	14	389	42	13	—	14
3	—	14	28	8	29	246	55	3,060	263	141	—	15
42	47	417	213	789	630	3,680	4,025	656,715	21,722	16,669	68	16
138	63	691	317	1,043	969	5,519	6,202	917,784	29,440	22,383	98	17

Bold Italic Figures Denote Net Loss

TABLE C—(Cont'd)
1947 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Occupational Classes
(All money figures in thousands of dollars)

		Employees (cont'd)						
		Dominion Government	Provincial Governments	Municipal and Smaller Governments	Employees of Private Individuals	Armed Services	Unclassified	Total Employees
1	Number of Declared Taxable Returns.....	93,686	46,401	52,040	2,390	19,430	510	2,060,946
	Sources of Income							
2	Wages and Salaries.....	\$ 192,997	\$ 97,070	\$ 110,836	\$ 2,718	\$ 41,871	\$ 1,258	\$4,329,679
3	Business Profits.....	83	47	57	—	18	—	3,654
4	Professional Income.....	243	193	87	—	23	12	2,625
5	Commission Income.....	164	71	123	1	26	—	5,874
6	Farm Income.....	28	15	41	—	—	18	532
7	Total-Earned Income Declared.....	193,459	97,396	111,144	2,719	41,938	1,288	4,341,300
8	Dividends.....	818	464	273	43	62	1	28,140
9	Bond and Bank Interest.....	927	585	379	67	126	18	17,520
10	Net Rental Income.....	400	226	244	18	25	—	8,421
11	Mortgage Interest.....	117	52	73	4	4	—	2,350
12	Annuity Income.....	41	25	28	17	1	—	897
13	Estate Income.....	216	130	52	14	29	28	3,577
14	Miscellaneous Income.....	123	63	60	3	—	—	1,867
15	Total-Investment Income Declared.....	2,642	1,545	1,109	166	247	47	62,772
16	Total Income Declared	196,101	98,941	112,253	2,885	42,185	1,335	4,404,072
	Exemptions and Deductions Claimed							
17	Net Marital Exemption.....	106,040	52,026	65,662	2,010	23,002	590	2,307,916
18	Children—\$100 Exemption.....	4,183	2,290	3,265	20	1,361	30	111,291
19	Children—\$300 Exemption.....	2,074	1,188	1,235	18	126	3	38,479
20	Adult Dependent Exemption.....	1,471	693	792	16	318	15	32,346
21	Pension Fund Deductions.....	4,675	3,445	3,372	3	2,687	57	49,672
22	Charitable Donations Claimed.....	2,319	1,595	1,251	26	106	9	44,429
23	Medical Expenses Claimed.....	1,160	543	549	5	200	13	21,261
24	Total Exemptions and Deductions Claimed	121,922	61,780	76,126	2,098	27,800	717	2,605,394
25	Net Taxable Income Declared	74,179	37,161	36,127	787	14,385	618	1,798,678
26	Total Tax Declared on Taxable Income	15,718	7,911	7,449	148	3,025	137	402,659
1	Number of Declared Non-Taxable Returns...	36,250	23,030	17,730	2,230	6,580	1,140	864,130
	Sources of Income							
2	Wages and Salaries.....	\$ 39,049	\$ 23,973	\$ 21,924	\$ 1,690	\$ 9,085	\$ 1,357	\$ 791,284
3	Business Profits.....	47	73	34	4	2	—	1,259
4	Professional Income.....	1	8	—	—	—	—	132
5	Commission Income.....	251	16	13	4	3	—	550
6	Farm Income.....	6	67	13	1	1	—	83
7	Total-Earned Income Declared.....	39,354	24,003	21,958	1,699	9,091	1,357	793,142
8	Dividends.....	21	17	15	4	—	6	525
9	Bond and Bank Interest.....	101	54	47	15	5	1	1,434
10	Net Rental Income.....	50	42	22	11	3	5	1,164
11	Mortgage Interest.....	5	4	10	10	1	—	185
12	Annuity Income.....	7	1	6	—	—	—	114
13	Estate Income.....	4	4	2	1	13	—	126
14	Miscellaneous Income.....	45	11	4	—	—	—	518
15	Total-Investment Income Declared.....	233	133	106	41	22	12	4,066
16	Total Income Declared	39,587	24,136	22,064	1,740	9,113	1,369	797,208
17	Total Exemptions and Deductions Claimed ...	51,738	32,410	28,036	2,458	10,914	1,700	1,103,163

Bold Italic Figures Denote Net Loss

TABLE C—(Cont'd)
1947 TAXATION YEAR—CANADA

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Occupational Classes**

(All money figures in thousands of dollars)

Salesmen	Business Proprietors			Financial			Estates	Deceased	Unclassified	Grand Total	
	Sole Proprietors	Partners in Business	Total Business Proprietors	Investment Income Pre-dominates	Pension Income Pre-dominates	Total Financial					
20,800	96,971	44,026	140,997	52,859	9,140	61,999	1,541	1,137	601	2,366,456	1
\$ 7,044	\$ 17,015	\$ 12,379	\$ 29,394	\$ 25,733	\$ 16,859	\$ 42,592	\$ 159	\$ 1,765	\$ 330	\$4,425,217	2
196	340,952	165,127	506,079	1,152	21	1,131	149	606	23	528,434	3
115	388	375	763	660	15	675	85	186	—	120,717	4
70,707	1,096	776	1,872	751	99	850	17	91	31	80,095	5
2	441	524	965	688	5	683	2	173	—	118,472	6
78,064	359,892	179,181	539,073	27,608	16,957	44,565	412	2,821	384	5,272,935	7
680	4,384	2,284	6,668	69,997	1,349	71,346	237	462	18	111,803	8
536	4,377	2,219	6,596	32,851	1,021	33,872	264	393	18	64,658	9
382	6,433	2,909	9,342	28,472	194	28,666	107	300	1	50,024	10
176	1,288	586	1,874	7,425	106	7,531	27	52	2	13,107	11
14	71	34	105	2,237	158	2,395	4	3	—	3 540	12
120	549	399	948	51,298	200	51,498	2,232	106	14	59,307	13
52	292	226	518	1,957	43	2,000	26	8	624	5,584	14
1,960	17,394	8,657	26,051	194,237	3,071	197,308	2,897	1,324	677	308,023	15
80,024	377,286	187,838	565,124	221,845	20,028	241,873	3,309	4,145	1,061	5,580,958	16
27,921	131,443	57,115	188,558	49,733	9,843	59,576	255	1,306	601	2,685,733	17
1,823	9,195	3,779	12,974	616	62	678	3	33	10	133,280	18
996	5,035	1,641	6,676	953	110	1,063	6	19	13	50,873	19
598	2,124	901	3,025	645	111	756	3	9	3	38,049	20
791	201	87	288	203	153	356	3	9	1	51,209	21
1,211	5,503	2,577	8,080	6,971	475	7,446	38	74	11	65,956	22
589	1,802	869	2,671	1,731	211	1,942	9	97	5	28,071	23
33,929	155,303	66,969	222,272	60,852	10,965	71,817	317	1,547	644	3,053,171	24
46,095	221,983	120,869	342,852	160,993	9,063	170,056	2,992	2,598	417	2,527,787	25
12,081	63,139	35,031	98,170	60,063	2,155	62,218	1,062	883	98	622,327	26
6,820	67,510	16,740	84,250	37,840	13,280	51,120	190	2,100	1,100	1,162,320	1
\$ 727	\$ 4,953	\$ 1,126	\$ 6,079	\$ 2,603	\$ 10,618	\$ 13,221	\$ 33	\$ 1,118	\$ 477	\$ 820,910	2
14	57,626	13,989	71,615	212	3	215	—	49	6	78,209	3
15	102	5	97	49	1	50	—	1	—	3,106	4
6,996	389	110	499	172	16	188	—	19	38	8,461	5
46	133	22	155	116	12	104	1	77	9	92,105	6
7,706	62,999	15,252	78,251	2,920	10,650	13,570	32	1,264	530	1,002,791	7
40	232	32	264	3,381	183	3,564	1	47	—	4,931	8
36	690	111	801	5,550	414	5,964	3	93	3	10,747	9
51	965	184	1,149	9,425	217	9,642	1	38	6	13,436	10
27	175	42	217	2,150	42	2,192	—	9	1	3,173	11
1	8	1	9	985	73	1,058	—	4	1	1,224	12
10	87	11	98	1,428	11	1,439	70	26	—	2,015	13
7	127	10	137	431	8	439	3	6	207	1,447	14
172	2,284	391	2,675	23,350	948	24,298	78	223	218	36,973	15
7,878	65,283	15,643	80,926	26,270	11,598	37,868	110	1,487	748	1,039,764	16
10,443	105,272	25,147	130,419	43,522	17,677	61,199	185	2,835	1,374	1,548,781	17

Bold Italic Figures Denote Net Loss

TABLE D
1947 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence

(All money figures in thousands of dollars)

		Prince Edward Island				Nova Scotia		
		Charlotte- town	Summer- side	Rural	Total	Halifax	Sydney	Glace Bay
1	Number of Declared Taxable Returns.....	2,898	881	1,661	5,440	27,678	6,992	2,420
	Sources of Income							
2	Wages and Salaries.....	\$ 5,054	\$ 1,386	\$ 1,829	\$ 8,269	\$ 54,299	\$ 13,542	\$ 4,013
3	Business Profits.....	1,028	315	620	1,963	4,533	1,253	302
4	Professional Income.....	284	43	146	473	2,227	531	88
5	Commission Income.....	223	—	15	238	931	137	77
6	Farm Income.....	—	2	441	439	7	—	—
7	Total-Earned Income Declared.....	6,589	1,742	3,051	11,382	61,983	15,463	4,480
8	Dividends.....	195	19	85	299	1,749	70	6
9	Bond and Bank Interest.....	157	29	99	285	889	80	120
10	Net Rental Income.....	61	8	15	84	431	76	40
11	Mortgage Interest.....	17	34	28	79	86	3	14
12	Annuity Income.....	1	—	—	1	22	5	7
13	Estate Income.....	94	57	—	151	612	92	—
14	Miscellaneous Income.....	13	—	—	13	49	45	—
15	Total-Investment Income Declared....	538	147	227	912	3,838	371	187
16	Total Income Declared	7,127	1,889	3,278	12,294	65,821	15,834	4,667
	Exemptions and Deductions Claimed							
17	Net Marital Exemption.....	3,196	1,016	1,850	6,062	30,809	8,334	2,782
18	Children—\$100 Exemption.....	134	64	112	310	1,498	556	195
19	Children—\$300 Exemption.....	102	24	61	187	691	218	75
20	Adult Dependent Exemption.....	33	25	29	87	570	167	33
21	Pension Fund Deductions.....	62	28	24	114	714	49	19
22	Charitable Donations Claimed.....	156	36	53	245	834	161	56
23	Medical Expenses Claimed.....	50	11	3	64	312	88	7
24	Total Exemptions and Deductions Claimed	3,733	1,204	2,132	7,069	35,428	9,573	3,167
25	Net Taxable Income Declared	3,394	685	1,146	5,225	30,393	6,261	1,500
26	Total Tax Declared on Taxable Income	862	155	260	1,277	7,441	1,442	310
1	Number of Declared Non-Taxable Returns ..	2,020	820	7,830	10,670	11,280	3,120	3,550
	Sources of Income							
2	Wages and Salaries.....	\$ 1,686	\$ 709	\$ 2,009	\$ 4,404	\$ 9,596	\$ 2,907	\$ 3,679
3	Business Profits.....	119	112	568	799	447	135	129
4	Professional Income.....	11	6	11	28	37	—	8
5	Commission Income.....	51	11	44	106	30	10	22
6	Farm Income.....	6	6	2,990	3,002	—	—	2
7	Total-Earned Income Declared.....	1,873	844	5,622	8,339	10,110	3,052	3,840
8	Dividends.....	5	3	23	31	51	3	15
9	Bond and Bank Interest.....	40	13	88	141	49	3	1
10	Net Rental Income.....	61	49	16	28	49	8	6
11	Mortgage Interest.....	5	2	11	18	5	—	—
12	Annuity Income.....	9	—	2	11	4	7	—
13	Estate Income.....	2	—	2	4	22	1	—
14	Miscellaneous Income.....	—	—	—	—	9	—	—
15	Total-Investment Income Declared....	122	31	142	233	189	22	22
16	Total Income Declared	1,995	813	5,764	8,572	10,299	3,074	3,862
17	Total Exemptions and Deductions Claimed ...	2,778	1,226	12,083	16,087	14,460	4,348	5,596

Bold Italic Figures Denote Net Loss

TABLE D—(Cont'd)
1947 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence

(All money figures in thousands of dollars)

Nova Scotia—(Cont'd)				New Brunswick								
Smaller Towns	Semi-Rural	Rural	Total	Saint John	Moncton	Campbell-ton	Edmunds-ton	Frederic-ton	Semi-Rural	Rural	Total	
12,028	5,433	22,551	77,102	14,410	7,623	1,470	1,862	3,664	4,634	21,624	55,287	1
\$ 20,357	\$ 9,014	\$ 34,096	\$ 135,321	\$ 26,920	\$ 14,527	\$ 2,934	\$ 3,961	\$ 6,293	\$ 8,589	\$ 35,396	\$ 98,620	2
4,754	2,211	7,243	20,296	2,769	1,233	228	271	747	1,756	5,701	12,705	3
844	457	885	5,032	1,422	679	84	78	279	323	466	3,331	4
319	51	411	1,926	698	190	7	14	121	177	611	1,818	5
—	11	719	723	1	—	—	—	1	16	311	329	6
26,274	11,744	43,354	163,298	31,810	16,629	3,253	4,324	7,441	10,861	42,485	116,803	7
1,151	294	1,070	4,340	764	179	23	34	217	113	721	2,051	8
546	249	687	2,571	517	251	39	11	157	172	776	1,923	9
159	64	87	857	136	201	9	1	49	47	90	533	10
26	32	78	239	27	15	10	—	17	6	28	103	11
27	9	47	117	31	5	—	—	—	—	44	80	12
244	258	603	1,809	201	54	1	—	107	52	394	809	13
35	26	65	220	86	4	4	—	—	—	66	160	14
2,188	932	2,637	10,153	1,762	709	86	46	547	390	2,119	5,659	15
28,462	12,676	45,991	173,451	33,572	17,338	3,339	4,370	7,988	11,251	44,604	122,462	16
13,589	6,147	25,304	86,965	16,193	8,708	1,731	2,227	4,060	5,373	24,769	63,061	17
635	272	1,495	4,651	732	431	103	197	182	320	1,585	3,550	18
304	160	494	1,942	269	201	72	126	79	154	550	1,451	19
256	82	457	1,565	236	94	41	33	51	98	360	913	20
154	105	327	1,368	310	223	34	63	103	126	349	1,208	21
423	188	384	2,046	509	218	67	70	121	151	499	1,635	22
99	54	186	746	164	87	39	21	57	48	192	608	23
15,460	7,008	28,647	99,283	18,413	9,962	2,087	2,737	4,653	6,270	28,304	72,426	24
13,002	5,668	17,344	74,168	15,159	7,376	1,252	1,633	3,335	4,981	16,300	50,036	25
3,295	1,368	3,983	17,839	3,751	1,679	270	372	837	1,181	3,877	11,967	26
11,850	4,630	35,950	70,380	8,080	2,880	840	860	2,100	3,570	28,950	47,280	1
\$ 10,786	\$ 3,897	\$ 24,079	\$ 54,944	\$ 6,849	\$ 2,476	\$ 714	\$ 732	\$ 1,674	\$ 2,929	\$ 20,278	\$ 35,652	2
642	304	3,752	5,409	406	131	66	81	181	434	3,048	4,347	3
2	—	45	92	30	30	4	—	18	30	60	172	4
39	38	107	246	38	24	—	25	15	40	107	249	5
16	59	1,893	1,970	—	—	—	14	1	24	1,118	1,157	6
11,485	4,298	29,876	62,661	7,323	2,661	784	852	1,889	3,457	24,611	41,577	7
38	27	150	284	17	15	2	—	6	12	62	114	8
84	33	332	502	27	24	7	2	23	52	135	270	9
53	30	63	209	81	27	36	5	39	18	41	247	10
5	11	25	46	3	—	—	—	—	8	13	24	11
70	5	13	99	2	—	—	—	—	13	2	17	12
19	7	38	87	24	—	7	3	—	17	7	58	13
13	—	25	47	—	—	—	—	2	5	20	27	14
282	113	646	1,274	154	66	52	10	70	125	280	757	15
11,767	4,411	30,522	63,935	7,477	2,727	836	862	1,959	3,582	24,891	42,334	16
17,008	6,518	50,529	98,459	10,547	3,681	1,179	1,183	2,768	5,113	39,868	64,339	17

Bold Italic Figures Denote Net Loss

TABLE D—(Cont'd)
1947 TAXATION YEAR—CANADA

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence**

(All money figures in thousands of dollars)

		Quebec						
		Montreal	Quebec	Hull	Sherbrooke	Three Rivers	Other Major Urban	Smaller Towns
1	Number of Declared Taxable Returns.....	333,125	35,021	7,543	9,646	7,123	16,197	44,674
	Sources of Income							
2	Wages and Salaries.....	\$ 667,834	\$ 65,736	\$ 13,749	\$ 17,035	\$ 14,906	\$ 30,190	\$ 82,520
3	Business Profits.....	70,993	12,811	881	1,822	1,107	3,498	11,309
4	Professional Income.....	14,644	3,014	129	835	348	748	1,532
5	Commission Income.....	17,787	1,535	105	300	162	219	688
6	Farm Income.....	170	37	38	12	—	—	35
7	Total-Earned Income Declared.....	771,088	83,059	14,826	19,980	16,523	34,655	96,084
8	Dividends.....	26,033	2,427	61	399	139	190	825
9	Bond and Bank Interest.....	9,785	1,454	96	228	81	260	619
10	Net Rental Income.....	8,720	1,101	48	404	222	512	432
11	Mortgage Interest.....	1,374	392	4	186	24	91	232
12	Annuity Income.....	334	47	1	87	—	—	24
13	Estate Income.....	17,270	2,039	—	431	11	127	96
14	Miscellaneous Income.....	773	25	—	—	—	2	27
15	Total-Investment Income Declared.....	64,289	7,485	210	1,735	477	1,182	2,255
16	Total Income Declared	835,377	90,544	15,036	21,715	17,000	35,837	98,339
	Exemptions and Deductions Claimed							
17	Net Marital Exemption.....	370,849	39,949	8,727	11,005	8,472	18,980	52,233
18	Children—\$100 Exemption.....	17,196	2,531	596	629	591	1,618	3,973
19	Children—\$300 Exemption.....	6,595	1,299	124	206	250	503	1,548
20	Adult Dependent Exemption.....	7,909	584	82	240	183	326	905
21	Pension Fund Deductions.....	6,989	1,034	132	102	239	409	729
22	Charitable Donations Claimed.....	13,720	5,374	357	599	480	906	3,186
23	Medical Expenses Claimed.....	4,773	505	70	113	87	176	470
24	Total Exemptions and Deductions Claimed	428,031	51,276	10,088	12,894	10,302	22,918	63,044
25	Net Taxable Income Declared	407,346	39,268	4,948	8,821	6,698	12,919	35,295
26	Total Tax Declared on Taxable Income	109,058	10,522	1,078	2,094	1,549	3,063	8,134
1	Number of Declared Non-Taxable Returns..	120,110	24,440	5,680	3,510	3,540	8,510	27,400
	Sources of Income							
2	Wages and Salaries.....	\$ 103,519	\$ 23,992	\$ 5,640	\$ 3,565	\$ 3,376	\$ 9,143	\$ 27,470
3	Business Profits.....	6,215	1,836	167	263	218	505	1,865
4	Professional Income.....	282	62	—	—	4	18	132
5	Commission Income.....	1,177	366	55	28	—	85	282
6	Farm Income.....	58	33	5	34	—	23	385
7	Total-Earned Income Declared.....	111,251	26,289	5,867	3,890	3,598	9,774	30,134
8	Dividends.....	528	50	—	5	10	11	81
9	Bond and Bank Interest.....	507	127	5	34	9	40	92
10	Net Rental Income.....	1,619	274	15	73	35	78	296
11	Mortgage Interest.....	205	119	—	2	11	26	95
12	Annuity Income.....	75	10	—	4	—	8	10
13	Estate Income.....	178	85	—	—	—	4	1
14	Miscellaneous Income.....	31	4	—	—	3	—	9
15	Total-Investment Income Declared....	3,143	669	20	118	68	167	584
16	Total Income Declared	114,394	26,958	5,887	4,008	3,666	9,941	30,718
17	Total Exemptions and Deductions Claimed..	154,130	34,731	7,892	5,023	4,937	12,456	39,908

Bold Italic Figures Denote Net Loss

TABLE D—(Cont'd)
1947 TAXATION YEAR—CANADA

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence**

(All money figures in thousands of dollars)

Quebec—(Cont'd)			Ontario								
Semi-Rural	Rural	Total	Toronto	Hamilton	London	Ottawa	Windsor	Brantford	Ft. William and Pt. Arthur	Kingston	
31,078	60,490	544,897	359,119	66,897	31,702	59,165	42,820	14,452	20,055	10,722	1
\$ 59,324	\$ 106,355	\$1,057,649	\$ 716,914	\$ 129,169	\$ 58,421	\$ 121,422	\$ 90,067	\$ 28,492	\$ 40,313	\$ 19,417	2
8,125	17,230	127,776	69,725	14,037	6,160	8,303	6,492	2,472	4,088	1,400	3
1,489	1,652	24,391	22,908	2,100	1,488	3,308	1,680	585	663	714	4
549	1,325	22,670	19,049	1,916	1,030	1,858	816	291	501	393	5
126	548	452	169	66	84	255	37	25	25	1	6
69,613	127,110	1,232,938	828,427	147,288	67,183	134,636	99,092	31,865	45,590	21,925	7
624	1,769	32,467	24,457	2,343	2,166	3,624	379	709	309	844	8
461	1,175	14,159	11,235	1,359	1,299	1,944	389	436	326	431	9
281	439	12,159	6,338	758	905	1,719	824	262	271	410	10
156	428	2,887	2,737	377	259	365	97	107	74	82	11
6	33	532	793	144	67	99	6	21	15	20	12
183	926	21,083	12,480	1,314	1,043	1,992	475	221	30	327	13
9	52	888	1,306	150	47	91	20	18	24	33	14
1,720	4,822	84,175	59,346	6,445	5,786	9,834	2,190	1,774	1,049	2,147	15
71,333	131,932	1,317,113	887,773	153,733	72,969	144,470	101,282	33,639	46,639	24,072	16
36,695	69,566	616,476	393,204	76,238	35,547	64,424	50,847	16,682	23,661	12,147	17
2,845	5,330	35,309	14,459	3,395	1,517	2,738	2,637	760	1,242	550	18
946	1,969	13,440	6,165	982	602	1,293	1,163	221	324	193	19
832	1,441	12,502	5,663	826	326	959	468	183	285	139	20
630	1,026	11,290	7,905	1,114	747	2,671	546	122	485	364	21
1,978	2,517	29,117	8,118	1,379	831	2,149	858	369	277	217	22
342	554	7,090	4,367	710	452	1,018	480	138	250	105	23
44,268	82,403	725,224	439,881	84,644	40,022	75,252	56,999	18,475	26,524	13,715	24
27,065	49,529	591,889	447,892	69,089	32,947	69,218	44,283	15,164	20,115	10,357	25
6,286	11,485	153,269	115,348	16,149	8,145	17,304	10,103	3,626	4,697	2,535	26
19,760	68,080	281,030	94,470	19,940	10,200	23,020	9,290	4,620	6,060	5,520	1
\$ 18,146	\$ 49,201	\$ 244,052	\$ 66,923	\$ 13,994	\$ 8,137	\$ 20,191	\$ 6,987	\$ 3,171	\$ 4,489	\$ 4,208	2
1,928	6,387	19,384	5,108	1,235	637	613	718	332	496	223	3
83	220	801	370	101	92	70	—	32	38	—	4
181	595	2,769	1,075	112	64	184	82	24	51	65	5
514	5,864	6,916	43	66	4	14	6	7	16	5	6
20,852	62,267	273,922	73,519	15,508	8,934	21,072	7,793	3,566	5,090	4,501	7
43	246	974	630	123	59	101	5	22	13	26	8
121	476	1,411	844	178	123	146	49	55	47	98	9
181	420	2,991	843	145	162	260	102	68	35	140	10
45	215	718	317	46	35	50	15	22	15	23	11
2	28	137	161	39	10	21	11	—	8	19	12
30	66	364	317	34	10	55	16	11	2	6	13
9	35	91	219	49	8	16	3	—	2	9	14
431	1,486	6,686	3,331	614	407	649	201	178	122	321	15
21,283	63,753	280,608	76,850	16,122	9,341	21,721	7,994	3,744	5,212	4,822	16
28,805	97,975	385,857	110,136	23,288	12,539	29,338	11,559	5,445	7,443	6,988	17

Bold Italic Figures Denote Net Loss

TABLE D—(Cont'd)
1947 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence
(All money figures in thousands of dollars)

		Ontario—(Cont'd)							
		Kitchener and Waterloo	Oshawa	Peter- borough	St. Cath- erines	Sault Ste. Marie	Sudbury and Copper Cliff	Timmins Porcupine and Schumacher	Other Major Urban
1	Number of Declared Taxable Returns.....	19,928	11,243	11,855	14,238	10,614	12,141	7,454	73,231
Sources of Income									
2	Wages and Salaries.....	\$ 37,401	\$ 24,169	\$ 21,770	\$ 28,097	\$ 23,519	\$ 26,828	\$ 15,341	\$ 143,892
3	Business Profits.....	3,976	1,929	2,360	3,157	2,108	1,721	1,281	13,473
4	Professional Income.....	418	539	502	779	557	448	207	2,676
5	Commission Income.....	795	175	368	364	106	384	134	2,189
6	Farm Income.....	15	108	—	47	14	—	1	174
7	Total-Earned Income Declared.....	42,605	26,920	25,000	32,444	26,304	29,381	16,964	162,404
8	Dividends.....	560	1,026	542	592	215	139	42	1,983
9	Bond and Bank Interest.....	608	192	203	315	163	188	37	1,631
10	Net Rental Income.....	248	260	157	131	132	264	134	1,423
11	Mortgage Interest.....	112	21	79	133	67	56	48	363
12	Annuity Income.....	32	1	18	45	19	5	9	94
13	Estate Income.....	522	249	193	270	10	221	31	976
14	Miscellaneous Income.....	12	25	82	55	—	14	3	50
15	Total-Investment Income Declared...	2,094	1,774	1,274	1,541	606	887	304	6,520
16	Total Income Declared	44,699	28,694	26,274	33,985	26,910	30,268	17,268	168,924
Exemptions and Deductions Claimed									
17	Net Marital Exemption.....	21,644	13,621	13,168	16,555	13,039	14,853	9,289	85,232
18	Children—\$100 Exemption.....	947	656	644	775	856	1,070	632	4,464
19	Children—\$300 Exemption.....	310	224	195	256	250	320	224	1,542
20	Adult Dependent Exemption.....	244	163	147	169	157	265	110	980
21	Pension Fund Deductions.....	267	225	134	196	140	144	68	1,957
22	Charitable Donations Claimed.....	578	261	218	292	164	295	162	1,522
23	Medical Expenses Claimed.....	212	144	132	206	83	128	75	857
24	Total Exemptions and Deductions Claimed ..	24,202	15,294	14,638	18,449	14,689	17,075	10,560	96,554
25	Net Taxable Income Declared	20,497	13,400	11,636	15,536	12,221	13,193	6,708	72,370
26	Total Tax Declared on Taxable Income	4,853	3,569	2,688	3,756	2,873	3,044	1,500	16,757
1	Number of Declared Non-Taxable Returns....	4,930	2,790	3,810	4,410	2,480	3,210	2,340	24,350
Sources of Income									
2	Wages and Salaries.....	\$ 3,701	\$ 2,161	\$ 2,932	\$ 3,200	\$ 1,848	\$ 2,880	\$ 1,894	\$ 19,600
3	Business Profits.....	61	171	141	459	47	149	187	1,511
4	Professional Income.....	9	16	—	5	4	4	—	92
5	Commission Income.....	41	6	28	38	11	13	2	168
6	Farm Income.....	43	—	—	55	1	11	9	71
7	Total-Earned Income Declared.....	3,855	2,354	3,101	3,757	1,911	3,057	2,092	21,442
8	Dividends.....	39	9	25	37	28	7	1	129
9	Bond and Bank Interest.....	58	11	29	28	38	1	15	233
10	Net Rental Income.....	25	38	44	35	6	6	81	289
11	Mortgage Interest.....	31	12	20	21	8	—	6	73
12	Annuity Income.....	2	—	—	2	4	—	—	40
13	Estate Income.....	8	2	8	12	—	—	—	33
14	Miscellaneous Income.....	1	—	—	—	—	4	—	18
15	Total-Investment Income Declared...	164	72	126	135	84	18	103	815
16	Total Income Declared	4,019	2,426	3,227	3,892	1,995	3,075	2,195	22,257
17	Total Exemptions and Deductions Claimed	5,732	3,415	4,596	5,400	2,975	4,266	3,227	30,590

Bold Italic Figures Denote Net Loss

TABLE D—(Cont'd)
1947 TAXATION YEAR—CANADA

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence**

(All money figures in thousands of dollars)

Ontario—(Cont'd)				Manitoba							
Smaller Towns	Semi-Rural	Rural	Total	Winnipeg	Brandon	Portage La Prairie	The Pas and Flin Flon	Semi-Rural	Rural	Total	
68,404	40,645	160,835	1,035,520	99,978	4,413	1,631	3,541	2,311	23,171	135,045	1
125,161	\$ 73,275	\$ 282,048	\$ 2,005,716	\$ 193,117	\$ 7,546	\$ 2,018	\$ 8,139	\$ 3,948	\$ 24,132	\$ 238,900	2
17,074	12,244	38,105	210,105	16,017	1,278	531	776	806	7,610	27,018	3
3,602	2,302	5,243	50,719	5,886	198	162	44	103	664	7,057	4
1,208	1,020	3,367	35,964	3,449	116	35	—	1	391	3,992	5
343	321	12,380	13,217	415	293	448	1	47	14,705	15,907	6
147,388	89,162	341,143	2,315,721	218,884	9,431	3,194	8,958	4,905	47,502	292,874	7
2,653	1,842	5,913	50,338	4,086	29	2	7	55	283	4,462	8
1,945	1,505	5,369	29,575	2,224	76	34	21	42	870	3,267	9
1,070	525	1,731	17,562	2,125	167	79	19	29	1,162	3,581	10
376	284	1,643	7,280	288	6	3	—	7	131	435	11
121	60	172	1,741	77	6	—	2	—	20	105	12
1,489	1,351	2,437	25,631	1,248	6	14	7	2	56	1,333	13
128	58	289	2,405	216	30	—	—	29	171	446	14
7,782	5,625	17,554	134,532	10,264	320	132	56	164	2,693	13,629	15
155,170	94,787	358,697	2,450,253	229,148	9,751	3,326	9,014	5,069	50,195	306,503	16
79,285	46,708	187,150	1,173,294	114,184	5,224	1,788	4,244	2,671	27,023	155,134	17
3,957	2,519	11,075	54,893	4,761	208	73	302	157	1,449	6,950	18
1,210	877	3,257	19,608	1,953	85	24	99	51	630	2,842	19
827	550	2,272	14,733	1,447	26	22	42	35	278	1,850	20
1,373	572	2,950	21,980	3,050	122	34	215	77	581	4,079	21
1,485	964	3,030	23,169	1,920	68	28	33	25	434	2,508	22
699	398	1,588	12,042	1,212	55	7	15	13	263	1,565	23
88,836	52,588	211,322	1,319,719	128,527	5,788	1,976	4,950	3,029	30,658	174,928	24
66,334	42,199	147,375	1,130,534	100,621	3,963	1,350	4,064	2,040	19,537	131,575	25
15,819	10,320	35,002	278,088	24,744	920	319	910	453	4,308	31,654	26
30,290	19,370	118,250	389,350	41,950	2,520	1,130	960	1,770	35,620	83,950	1
25,362	\$ 16,427	\$ 72,076	\$ 280,181	\$ 32,409	\$ 1,973	\$ 731	\$ 713	\$ 1,183	\$ 11,258	\$ 48,267	2
2,003	1,389	7,801	23,281	2,257	110	118	51	80	2,201	4,817	3
70	41	198	1,142	122	—	—	—	—	26	148	4
113	166	630	2,873	283	29	—	8	—	173	493	5
66	285	17,322	17,892	115	144	216	21	166	13,846	14,508	6
27,482	18,308	98,027	325,369	35,186	2,256	1,065	793	1,429	27,504	68,233	7
102	159	482	1,997	149	4	5	1	4	96	259	8
331	259	1,971	4,514	345	23	7	3	18	472	868	9
323	197	988	3,787	428	34	22	2	12	759	1,257	10
117	98	723	1,632	43	4	7	—	—	119	173	11
14	40	91	462	98	2	—	—	7	35	142	12
74	58	268	914	45	—	2	—	—	44	91	13
38	6	63	436	80	10	12	1	1	107	211	14
999	817	4,586	13,742	1,188	77	55	7	42	1,632	3,001	15
28,481	19,125	102,613	339,111	36,374	2,333	1,120	800	1,471	29,136	71,234	16
39,744	26,051	165,455	498,187	51,609	3,305	1,544	1,212	2,364	51,860	111,894	17

Bold Italic Figures Denote Net Loss

TABLE D—(Cont'd)
1947 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence
(All money figures in thousands of dollars)

		Saskatchewan							
		Regina	Saska- toon and Suther- land	Moose Jaw	Prince Albert	Swift Current	Weyburn	Yorkton	North Battleford and Battleford
1	Number of Declared Taxable Returns.....	21,550	13,949	6,451	3,590	1,892	1,380	1,501	1,660
Sources of Income									
2	Wages and Salaries.....	\$ 39,013	\$ 25,352	\$ 12,262	\$ 6,627	\$ 2,746	\$ 1,920	\$ 2,497	\$ 2,991
3	Business Profits.....	3,288	3,524	1,001	655	1,165	457	427	678
4	Professional Income.....	1,840	938	319	225	252	173	42	193
5	Commission Income.....	457	321	109	52	69	—	33	—
6	Farm Income.....	969	369	583	94	306	319	180	72
7	Total-Earned Income Declared.....	45,567	30,504	14,274	7,653	4,538	2,869	3,179	3,934
8	Dividends.....	516	205	131	33	7	6	10	41
9	Bond and Bank Interest.....	352	325	189	43	139	24	20	31
10	Net Rental Income.....	547	424	321	141	97	86	21	41
11	Mortgage Interest.....	75	24	28	11	—	2	1	5
12	Annuity Income.....	31	8	—	2	5	—	—	—
13	Estate Income.....	108	21	75	5	18	30	—	5
14	Miscellaneous Income.....	74	36	33	6	3	7	—	8
15	Total-Investment Income Declared...	1,703	1,043	777	241	269	155	52	131
16	Total Income Declared	47,270	31,547	15,051	7,894	4,807	3,024	3,231	4,065
Exemptions and Deductions Claimed									
17	Net Marital Exemption.....	23,268	15,971	7,639	4,114	2,171	1,489	1,678	1,933
18	Children—\$100 Exemption.....	944	663	314	193	88	61	81	96
19	Children—\$300 Exemption.....	576	357	226	90	31	39	45	54
20	Adult Dependent Exemption.....	191	156	74	67	17	18	19	20
21	Pension Fund Deductions.....	682	409	201	120	30	26	41	53
22	Charitable Donations Claimed.....	398	240	102	58	32	25	29	31
23	Medical Expenses Claimed.....	199	159	76	27	13	12	11	10
24	Total Exemptions and Deductions Claimed..	26,258	17,955	8,632	4,669	2,382	1,670	1,904	2,197
25	Net Taxable Income Declared	21,012	13,592	6,419	3,225	2,425	1,354	1,327	1,868
26	Total Tax Declared on Taxable Income	4,837	3,092	1,445	720	625	302	297	427
Non-Taxable Returns									
1	Number of Declared Non-Taxable Returns.....	8,240	6,240	2,880	2,090	940	820	1,210	1,150
Sources of Income									
2	Wages and Salaries.....	\$ 6,266	\$ 4,644	\$ 2,080	\$ 1,662	\$ 708	\$ 482	\$ 771	\$ 817
3	Business Profits.....	509	253	235	85	69	23	135	91
4	Professional Income.....	23	13	—	—	—	—	—	—
5	Commission Income.....	88	29	6	21	—	—	—	—
6	Farm Income.....	84	134	98	40	82	129	87	70
7	Total-Earned Income Declared.....	6,970	5,073	2,419	1,808	859	634	993	978
8	Dividends.....	14	9	2	—	—	—	—	1
9	Bond and Bank Interest.....	65	47	9	20	3	4	1	7
10	Net Rental Income.....	145	69	51	10	33	1	27	7
11	Mortgage Interest.....	35	22	9	1	—	—	—	—
12	Annuity Income.....	15	11	—	—	2	4	—	—
13	Estate Income.....	34	8	—	—	—	—	—	4
14	Miscellaneous Income.....	42	4	—	—	11	—	3	—
15	Total-Investment Income Declared...	350	170	71	31	49	9	31	19
16	Total Income Declared	7,320	5,243	2,490	1,839	908	643	1,024	997
17	Total Exemptions and Deductions Claimed..	10,219	7,784	3,644	2,741	1,248	1,047	1,509	1,602

Bold Italic Figures Denote Net Loss

TABLE D—(Cont'd)
1947 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence
(All money figures in thousands of dollars)

Sask.—(Cont'd)			Alberta								
Semi-Rural	Rural	Total	Edmonton	Calgary	Leth- bridge	Medicine Hat	Semi- Rural	Rural	North West Territories	Total	
1,570	43,347	96,890	37,850	34,645	5,687	3,604	3,684	49,693	1,640	136,803	1
2,722	\$ 38,023	\$ 134,153	\$ 69,721	\$ 63,724	\$ 9,911	\$ 6,383	\$ 6,077	\$ 60,315	\$ 3,630	\$ 219,761	2
676	14,573	26,444	6,016	8,451	1,894	883	1,586	15,518	177	34,525	3
230	1,801	6,013	3,302	2,669	399	361	273	1,334	103	8,441	4
2	352	1,395	808	1,583	134	58	85	661	13	3,342	5
134	39,465	42,491	586	1,041	460	102	787	33,975	3	36,948	6
3,764	94,214	210,496	80,433	77,468	12,798	7,787	8,808	111,803	3,920	303,017	7
7	240	1,196	876	1,406	89	133	86	429	—	3,019	8
5	1,465	2,593	669	801	115	63	79	1,033	5	2,765	9
70	2,723	4,471	957	1,272	328	83	145	1,752	10	4,547	10
3	192	341	91	102	25	11	8	90	—	327	11
—	18	64	51	45	7	7	3	14	—	127	12
—	361	623	260	918	104	61	20	365	—	1,728	13
—	191	358	90	60	18	13	1	95	—	277	14
85	5,190	9,646	2,994	4,604	686	371	342	3,778	15	12,790	15
3,849	99,404	220,142	83,427	82,072	13,484	8,158	9,150	115,581	3,935	315,807	16
1,830	50,862	110,955	42,148	39,232	6,481	4,267	4,336	58,249	1,631	156,344	17
103	2,824	5,367	1,883	1,626	301	199	273	3,682	73	8,037	18
75	1,390	2,883	666	638	102	87	142	1,512	24	3,171	19
19	370	951	445	512	58	28	82	476	23	1,624	20
74	728	2,364	1,127	1,093	162	115	72	619	26	3,214	21
27	939	1,881	587	710	114	50	83	915	3	2,462	22
18	478	1,003	420	401	52	36	42	524	15	1,490	23
2,146	57,591	125,404	47,276	44,212	7,270	4,782	5,030	65,977	1,795	176,342	24
1,703	41,813	94,738	36,151	37,860	6,214	3,376	4,120	49,604	2,140	139,465	25
426	9,465	21,636	8,264	9,342	1,473	807	955	11,208	468	32,517	26
1,190	54,680	79,440	16,230	11,690	2,150	1,880	1,960	48,500	330	82,740	1
722	\$ 16,081	\$ 34,233	\$ 12,737	\$ 8,705	\$ 1,622	\$ 1,485	\$ 1,047	\$ 15,459	\$ 266	\$ 41,321	2
102	3,661	5,163	936	749	114	66	186	2,898	26	4,975	3
—	36	72	56	34	20	—	—	28	—	138	4
—	99	243	138	105	53	31	11	247	—	585	5
121	21,402	22,247	176	110	102	108	358	18,947	11	19,812	6
945	41,279	61,958	14,043	9,703	1,911	1,690	1,602	37,579	303	66,831	7
—	35	61	24	78	9	5	7	125	—	248	8
3	524	683	133	82	26	33	29	369	1	673	9
36	1,287	1,666	250	312	28	40	30	664	—	1,324	10
—	57	124	—	15	—	—	1	40	—	56	11
—	24	56	18	17	4	4	—	5	—	48	12
—	58	104	5	27	—	—	1	133	—	166	13
13	158	231	35	46	11	—	4	89	3	188	14
52	2,143	2,925	465	577	78	82	72	1,425	4	2,703	15
997	43,422	64,883	14,508	10,280	1,989	1,772	1,674	39,004	307	69,534	16
1,591	78,067	109,452	20,706	14,566	2,806	2,447	2,753	70,648	424	114,350	17

Bold Italic Figures Denote Net Loss

TABLE D—(Cont'd)
1947 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence
(All money figures in thousands of dollars)

		British Columbia					
		Vancouver	Victoria	New West- minster	Nelson	Prince Rupert	Trail and Kimberley
1	Number of Declared Taxable Returns.....	132,093	27,156	18,197	2,350	2,660	6,811
	Sources of Income						
2	Wages and Salaries.....	\$ 254,412	\$ 47,372	\$ 33,837	\$ 4,251	\$ 4,227	\$ 14,962
3	Business Profits.....	28,145	6,586	3,432	461	1,743	1,136
4	Professional Income.....	9,277	1,429	521	138	219	180
5	Commission Income.....	6,327	739	408	25	8	64
6	Farm Income.....	505	325	229	56	—	—
7	Total-Earned Income Declared.....	298,666	56,451	38,427	4,931	6,197	16,342
8	Dividends.....	6,718	3,724	348	21	2	166
9	Bond and Bank Interest.....	3,389	1,845	201	25	35	50
10	Net Rental Income.....	2,954	617	167	71	5	24
11	Mortgage Interest.....	665	266	44	3	—	1
12	Annuity Income.....	409	218	20	—	—	3
13	Estate Income.....	3,369	1,352	59	10	24	29
14	Miscellaneous Income.....	350	159	42	—	—	10
15	Total-Investment Income Declared....	17,854	8,181	881	130	66	283
16	Total Income Declared	316,520	64,632	39,308	5,061	6,263	16,625
	Exemptions and Deductions Claimed						
17	Net Marital Exemption.....	147,403	31,016	21,314	2,760	2,926	8,120
18	Children—\$100 Exemption.....	5,522	1,237	1,072	115	135	531
19	Children—\$300 Exemption.....	2,336	448	279	42	66	171
20	Adult Dependent Exemption.....	1,947	289	196	26	38	81
21	Pension Fund Deductions.....	2,707	738	333	73	58	25
22	Charitable Donations Claimed.....	1,543	301	120	23	22	90
23	Medical Expenses Claimed.....	1,844	435	226	31	19	55
24	Total Exemptions and Deductions Claimed ...	163,302	34,464	23,540	3,070	3,264	9,073
25	Net Taxable Income Declared	153,218	30,168	15,768	1,991	2,999	7,552
26	Total Tax Declared on Taxable Income	37,407	7,514	3,524	426	664	1,685
1	Number of Declared Non-Taxable Returns.....	48,480	9,950	7,420	950	780	1,150
	Sources of Income						
2	Wages and Salaries.....	\$ 33,429	\$ 7,104	\$ 5,180	\$ 733	\$ 415	\$ 682
3	Business Profits.....	4,241	843	605	71	111	109
4	Professional Income.....	258	38	29	1	4	—
5	Commission Income.....	583	32	88	—	—	—
6	Farm Income.....	119	69	230	10	4	1
7	Total-Earned Income Declared.....	38,630	8,086	6,132	815	534	792
8	Dividends.....	434	160	34	16	—	2
9	Bond and Bank Interest.....	612	236	88	13	2	15
10	Net Rental Income.....	735	211	91	13	23	9
11	Mortgage Interest.....	139	73	20	—	3	—
12	Annuity Income.....	89	72	2	1	—	—
13	Estate Income.....	128	29	—	—	—	—
14	Miscellaneous Income.....	98	40	20	—	—	—
15	Total-Investment Income Declared....	2,235	821	255	43	28	26
16	Total Income Declared	40,865	8,907	6,387	858	562	818
17	Total Exemptions and Deductions Claimed	59,588	12,689	9,398	1,256	895	1,264

Bold Italic Figures Denote Net Loss

TABLE D—(Cont'd)
1947 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Cities or Place of Residence
(All money figures in thousands of dollars)

British Columbia—(Cont'd)				Yukon Total	Non-Residents			Total	Canada Grand Total	
Smaller Towns	Semi- Rural	Rural	Total		British Empire Outside Canada	United States	Elsewhere Outside Canada			
11,644	13,681	57,552	272,144	2,030	920	4,140	238	5,298	2,366,456	1
\$ 19,838	\$ 26,671	\$ 104,882	\$ 510,452	\$ 4,406	\$ 1,832	\$ 9,532	\$ 606	\$ 11,970	\$ 4,425,217	2
3,231	4,525	16,356	65,615	307	6	1,364	310	1,680	528,434	3
504	717	1,286	14,271	17	—	972	—	972	120,717	4
218	112	578	8,479	—	—	271	—	271	80,095	5
1,912	192	4,536	7,755	—	59	152	—	211	118,472	6
25,703	32,217	127,638	606,572	4,730	1,897	12,291	916	15,104	5,272,935	7
422	215	1,708	13,324	6	9	179	113	301	111,803	8
360	268	1,135	7,308	26	4	86	96	186	64,658	9
310	161	879	5,188	3	192	822	25	1,039	50,024	10
79	76	199	1,333	—	—	83	—	83	13,107	11
4	16	92	762	3	2	—	6	8	3,540	12
130	96	876	5,945	—	48	56	91	195	59,307	13
8	62	129	760	—	—	57	—	57	5,584	14
1,313	894	5,018	34,620	38	255	1,283	331	1,869	308,023	15
27,016	33,111	132,656	641,192	4,768	2,152	13,574	1,247	16,973	5,580,958	16
13,593	15,999	66,729	309,860	2,036	915	4,348	283	5,546	2,685,733	17
649	934	3,801	13,996	84	28	88	17	133	133,280	18
265	292	1,144	5,043	30	21	227	28	276	50,873	19
147	174	765	3,663	32	13	112	4	129	38,049	20
301	250	897	5,382	59	83	59	9	151	51,209	21
114	118	483	2,814	8	7	43	21	71	65,956	22
102	146	517	3,375	12	11	56	9	76	28,071	23
15,171	17,913	74,336	344,133	2,261	1,078	4,933	371	6,382	3,053,171	24
11,845	15,198	58,320	297,059	2,507	1,074	8,641	876	10,591	2,527,787	25
2,770	3,569	13,040	70,599	547	242	2,340	352	2,934	622,327	26
5,670	5,080	33,920	113,400	450	500	2,960	170	3,630	1,162,320	1
\$ 4,039	\$ 3,699	\$ 20,539	\$ 75,820	\$ 316	\$ 462	\$ 1,161	\$ 97	\$ 1,720	\$ 820,910	2
558	426	3,225	10,189	52	—	234	27	207	78,209	3
4	12	78	424	—	—	89	—	89	3,106	4
35	17	114	869	—	—	28	—	28	8,461	5
267	220	3,715	4,635	7	—	43	2	41	92,105	6
4,903	4,374	27,671	91,937	375	462	1,001	126	1,589	1,002,791	7
32	37	227	942	9	7	5	—	12	4,931	8
46	105	484	1,601	1	15	55	13	83	10,747	9
53	62	425	1,622	—	13	279	13	305	13,436	10
20	24	89	368	—	—	14	—	14	3,173	11
10	10	65	249	—	—	3	—	3	1,224	12
—	7	52	216	—	—	11	—	11	2,015	13
12	—	36	206	—	—	3	7	10	1,447	14
173	245	1,378	5,204	10	35	370	33	438	36,973	15
5,076	4,619	29,049	97,141	385	497	1,371	159	2,027	1,039,764	16
7,418	6,695	45,987	145,190	566	578	3,586	236	4,400	1,548,781	17

Bold Italic Figures Denote Net Loss

TABLE E
1947 TAXATION YEAR—CANADA
Income Distribution of Taxable Persons by Tax Status, Dependents, Sex and Marital Status
(All money figures in thousands of dollars)

TAXED AS SINGLE—WITH NO FAMILY ALLOWANCE DEPENDENTS

Income Class	Single Males				Married Males				Single Females				Married Females			
	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*
		\$	\$	\$		\$	\$	\$		\$	\$	\$		\$	\$	\$
Hundreds of Dollars																
Under 8	14,620	10,490	151	20	650	470	15	3	12,450	9,640	48	3	4,440	3,417	19	
8-9	32,910	27,926	495	3	1,750	1,494	28	1	37,380	31,690	517	3	11,720	9,937	171	
9-10	37,670	35,792	1,157	22	2,080	1,999	64	3	43,960	41,671	1,309	14	12,420	11,759	378	
10-11	37,810	39,751	1,834	142	2,190	2,304	104	17	46,010	48,234	2,176	128	11,990	12,545	577	
11-12	36,560	42,037	2,441	290	2,390	2,766	156	44	43,800	50,391	2,892	308	10,730	12,323	721	
12-13	36,720	45,907	3,158	362	2,920	3,676	250	61	41,730	52,270	3,574	397	9,410	11,755	825	
13-14	36,850	49,730	3,937	533	3,480	4,691	370	96	34,700	46,947	3,704	369	9,420	12,707	1,016	
14-15	35,540	51,602	4,423	631	3,400	4,954	426	109	27,420	39,888	3,474	387	7,390	10,744	962	
15-16	31,950	49,549	4,845	686	4,250	6,622	617	169	24,920	38,755	3,719	366	6,460	10,025	981	
16-17	30,480	50,381	5,284	575	4,270	7,086	715	183	19,250	31,953	3,286	263	4,690	7,748	809	
17-18	28,010	49,204	5,487	639	4,650	8,178	891	175	14,700	25,882	2,831	232	3,070	5,392	599	
18-19	25,270	46,896	5,502	575	4,850	9,031	1,028	246	11,580	21,597	2,489	194	2,680	4,962	580	
19-20	21,520	42,096	5,191	519	4,750	9,314	1,106	275	8,760	17,255	2,062	215	2,000	3,915	475	
20-21	19,100	39,279	5,047	535	4,160	8,592	1,062	218	6,520	13,526	1,700	101	1,350	2,769	346	
21-22	16,260	35,130	4,689	412	3,920	8,493	1,096	251	4,660	10,126	1,310	98	1,290	2,774	365	
22-23	13,250	29,977	4,130	379	3,060	6,937	921	205	3,490	7,961	1,068	60	640	1,440	201	
23-24	11,000	26,007	3,705	290	2,530	5,999	832	143	2,480	5,922	815	40	610	1,439	201	
24-25	8,460	20,831	3,039	226	2,160	5,337	750	156	2,260	5,593	802	35	370	909	133	
25-26	7,060	18,047	2,677	223	2,020	5,186	739	145	2,070	5,343	777	42	400	1,022	150	
26-27	5,860	15,629	2,375	154	1,600	4,285	631	118	1,500	4,022	603	28	320	855	133	
27-28	4,690	12,987	2,004	152	1,450	4,030	596	133	1,470	4,101	618	38	300	827	127	
28-29	3,560	10,237	1,612	120	1,090	3,123	481	96	1,210	3,494	539	28	190	542	88	
29-30	3,010	8,940	1,437	95	950	2,817	438	67	940	2,805	447	6	160	473	77	
Thousands of Dollars																
3-4	13,500	45,904	7,831	448	4,450	15,159	2,507	472	4,430	15,156	2,586	54	1,130	3,871	679	
4-5	4,060	18,093	3,397	154	1,350	6,058	1,120	127	1,540	6,830	1,325	33	780	3,449	680	
5-6	1,980	10,742	2,211	68	710	3,848	758	89	720	3,918	826	18	300	1,625	354	
6-7	1,110	7,217	1,573	58	480	3,149	651	77	580	3,716	859	20	230	1,470	336	
7-8	720	5,561	1,272	28	400	2,986	668	48	450	3,411	799	18	210	1,583	400	
8-9	380	3,250	796	27	320	2,740	651	27	320	2,718	703	5	60	498	126	
9-10	320	3,045	772	1	190	1,823	437	38	230	2,202	608	3	110	1,034	278	
Over 10	1,826	36,189	13,634	153	1,989	46,286	18,602	319	1,076	23,527	9,852	8	499	10,546	4,419	
Total	522,056	888,426	106,106	8,520	74,459	199,433	38,710	4,111	402,606	580,544	58,318	3,514	105,369	154,355	17,206	1,111

TAXED AS SINGLE—WITH ONE FAMILY ALLOWANCE DEPENDENT

		\$	\$	\$		\$	\$	\$		\$	\$	\$		\$	\$	\$
Hundreds of Dollars																
Under 8																
8-9	110	96	4	6	40	35	—	—	110	96	—	—	90	79	—	
9-10	230	217	6	3	160	158	2	—	180	170	3	—	140	134	2	
10-11	160	171	6	—	140	147	5	—	230	242	7	—	120	125	3	
11-12	270	313	10	12	160	183	9	—	260	298	10	6	160	184	7	
12-13	360	421	18	22	340	427	20	18	340	428	20	9	70	88	3	
13-14	460	622	21	31	260	357	21	13	280	380	20	15	50	68	4	
14-15	630	919	33	21	370	537	36	18	190	278	17	12	90	130	10	
15-16	220	341	23	22	430	663	48	38	190	295	22	9	50	78	5	
16-17	300	495	31	44	560	937	76	39	110	183	16	6	100	165	10	
17-18	280	493	36	30	700	1,236	118	21	90	157	12	6	90	157	13	
18-19	190	352	31	15	730	1,356	133	50	80	148	10	3	70	129	13	
19-20	210	410	38	29	840	1,653	173	46	40	78	6	3	50	98	10	
20-21	210	431	41	18	610	1,263	139	33	20	41	4	3	20	42	5	
21-22	180	387	40	12	590	1,284	146	51	10	22	3	—	40	86	10	
22-23	180	406	43	15	450	1,019	127	27	10	23	3	—	30	69	6	
23-24	100	236	27	5	400	951	110	51	—	—	—	—	30	71	9	
24-25	160	395	49	3	310	761	93	39	—	—	—	—	10	24	3	
25-26	70	179	21	3	420	1,084	143	45	10	25	3	—	10	26	2	
26-27	120	319	39	18	220	591	83	12	10	26	3	3	10	26	4	
27-28	40	110	12	12	220	611	85	24	10	27	4	—	20	55	4	
28-29	30	87	10	—	260	742	101	42	—	—	—	—	50	141	19	
29-30	60	183	18	3	170	504	71	30	—	—	—	—	—	—	—	
Thousands of Dollars																
3-4	120	410	49	24	670	2,247	338	80	10	33	3	2	60	205	33	
4-5	20	97	17	—	320	1,433	250	44	—	—	—	—	20	82	16	
5-6	—	—	—	—	130	723	135	12	—	—	—	—	10	50	11	
6-7	—	—	—	—	120	799	158	26	—	—	—	—	—	—	—	
7-8	—	—	—	—	100	747	162	15	—	—	—	—	10	73	15	
8-9	—	—	—	—	30	254	60	3	—	—	—	—	20	169	39	
9-10	10	100	27	—	50	485	112	6	—	—	—	—	—	—	—	
Over 10	1	65	34	1	346	7,604	2,927	134	20	323	112	—	84	1,550	605	
Total	4,721	8,255	684	349	10,146	30,791	5,881	917	2,200	3,273	278	77	1,504	4,104	861	

* Representing exemptions claimed for dependents other than family allowance dependents.

TABLE E—(Cont'd)
1947 TAXATION YEAR—CANADA
Income Distribution of Taxable Persons by Tax Status, Dependents, Sex and Marital Status
 (All money figures in thousands of dollars)

TAXED AS SINGLE—WITH TWO OR MORE FAMILY ALLOWANCE DEPENDENTS

Income Class	Single Males				Married Males				Single Females				Married Females			
	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*
		\$	\$	\$		\$	\$	\$		\$	\$	\$		\$	\$	\$
hundreds of Dollars																
Under 8																
8-9																
9-10	80	76	2	9	10	10	—	—	70	69	1	—	20	19	—	—
10-11	130	138	2	—	90	94	1	1	110	117	2	—	30	31	—	—
11-12	130	146	8	—	90	103	2	—	130	149	3	—	30	35	1	—
12-13	230	288	8	—	280	351	11	—	110	136	5	—	40	50	1	3
13-14	260	354	14	9	150	203	8	9	100	135	5	4	60	83	3	3
14-15	310	452	16	6	240	349	16	18	130	188	10	—	60	87	5	5
15-16	110	170	9	13	350	543	33	19	30	47	3	—	60	95	6	5
16-17	120	197	14	3	310	517	33	26	30	50	4	—	60	101	6	6
17-18	210	367	21	16	350	618	47	27	10	18	2	—	40	71	6	3
18-19	150	281	18	6	360	668	52	13	30	54	5	—	20	36	3	—
19-20	230	452	33	9	360	706	59	18	40	80	10	—	10	20	2	—
20-21	180	369	26	16	470	965	74	63	30	62	6	3	20	41	3	6
21-22	120	259	24	4	430	934	88	39	10	22	3	—	—	—	—	—
22-23	90	203	16	12	350	793	85	20	20	45	4	—	30	68	8	3
23-24	90	212	21	55	290	684	75	15	—	—	—	—	—	—	—	—
24-25	80	197	21	9	270	664	76	23	—	—	—	—	20	49	6	—
25-26	10	25	1	6	200	518	61	18	—	—	—	—	—	—	—	—
26-27	80	213	19	10	220	589	71	18	10	27	4	—	—	—	—	—
27-28	70	194	23	11	160	440	56	11	—	—	—	—	—	—	—	—
28-29	40	114	15	3	110	314	38	24	—	—	—	—	10	29	4	—
29-30	30	88	7	3	130	384	52	6	—	—	—	—	—	—	—	—
thousands of Dollars																
3-4	50	178	25	—	590	2,000	281	78	10	34	5	—	40	131	20	—
4-5	10	48	7	—	310	1,421	239	24	10	47	8	—	40	186	34	—
5-6	10	52	6	12	130	717	133	6	—	—	—	—	—	—	—	—
6-7	20	128	27	—	70	447	82	16	—	—	—	—	30	195	44	—
7-8	10	74	16	—	100	760	164	15	—	—	—	—	30	222	49	—
8-9	—	—	—	—	70	599	128	3	—	—	—	—	20	172	44	3
9-10	10	99	21	3	20	182	43	—	—	—	—	—	20	190	47	—
Over 10	1	38	17	—	477	8,863	3,142	42	2	67	29	1	55	1,478	631	7
Total	2,861	5,412	437	221	6,987	25,436	5,150	552	882	1,347	109	8	745	3,389	923	39

TAXED AS MARRIED—WITH NO FAMILY ALLOWANCE DEPENDENTS

		\$	\$	\$		\$	\$	\$		\$	\$	\$		\$	\$	\$
hundreds of Dollars																
Under 8																
8-9																
9-10																
10-11																
11-12																
12-13																
13-14																
14-15																
15-16	1,930	3,009	18	6	23,090	36,039	364	61	1,870	2,934	14	6	950	1,482	31	—
16-17	2,630	4,349	57	9	28,010	46,428	748	117	2,180	3,626	46	2	840	1,395	38	9
17-18	2,900	5,094	107	8	29,710	52,199	1,298	120	2,010	3,545	71	—	700	1,224	44	—
18-19	2,750	5,099	133	138	33,400	62,159	1,926	872	2,090	3,915	102	48	620	1,148	43	18
19-20	2,800	5,499	178	199	33,890	66,588	2,530	1,228	1,620	3,200	108	48	460	900	40	12
20-21	2,510	5,184	214	165	33,740	69,852	3,183	1,399	1,340	2,768	116	45	440	910	48	15
21-22	2,660	5,764	277	197	32,680	70,982	3,714	1,782	1,090	2,369	112	57	340	732	42	21
22-23	2,060	4,664	260	138	30,390	69,082	4,041	1,839	770	1,762	93	54	240	543	36	19
23-24	1,720	4,078	250	126	26,920	63,926	4,122	1,758	620	1,471	88	32	210	498	37	6
24-25	1,640	4,066	269	156	23,520	58,243	4,083	1,669	510	1,268	86	21	130	320	25	3
25-26	1,280	3,292	248	107	20,370	52,626	4,018	1,446	390	1,009	75	11	80	207	19	—
26-27	1,070	2,864	234	72	18,800	50,342	4,071	1,380	440	1,171	93	35	100	264	24	9
27-28	900	2,504	210	73	15,090	41,914	3,575	1,237	470	1,312	109	22	160	438	37	12
28-29	650	1,884	167	54	12,720	36,673	3,285	1,224	160	464	38	9	110	318	30	9
29-30	540	1,623	157	33	12,050	36,048	3,419	1,060	240	717	66	15	70	207	19	9
thousands of Dollars																
3-4	2,580	8,753	962	232	63,550	219,553	24,571	6,411	930	3,182	348	62	470	1,628	201	36
4-5	920	4,109	561	89	23,100	103,578	14,474	2,619	420	1,890	268	50	190	824	122	18
5-6	450	2,438	392	39	11,790	64,755	10,291	1,600	190	1,035	174	27	30	160	28	3
6-7	230	1,547	269	15	7,060	45,881	8,047	992	110	691	126	15	120	775	154	9
7-8	160	1,179	224	17	4,660	35,147	6,756	620	50	383	80	3	50	364	77	—
8-9	100	854	170	18	3,540	30,107	6,128	523	70	597	127	12	20	164	36	—
9-10	40	381	81	3	2,330	22,164	4,812	320	70	664	159	3	—	—	—	—
Over 10	261	4,637	1,536	41	11,276	199,286	66,999	1,770	133	2,714	1,042	12	123	2,171	780	5
Total	32,781	82,871	6,974	1,935	501,686	1,533,572	186,455	32,056	17,773	42,687	3,541	589	6,453	16,672	1,911	213

*Representing exemptions claimed for dependents other than family allowance dependents.

TABLE E—(Cont'd)
1947 TAXATION YEAR—CANADA
Income Distribution of Taxable Persons by Tax Status, Dependents, Sex and Marital Status
(All money figures in thousands of dollars)

TAXED AS MARRIED—WITH ONE FAMILY ALLOWANCE DEPENDENT

Income Class	Single Males				Married Males				Single Females				Married Females			
	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*
Hundreds of Dollars		\$	\$	\$		\$	\$	\$		\$	\$	\$		\$	\$	
Under 8																
8-9																
9-10																
10-11																
11-12																
12-13																
13-14																
14-15																
15-16																
16-17	330	542	3	6	14,360	23,923	161	10	140	233	1	—	130	216	3	—
17-18	320	562	7	—	20,290	35,703	478	31	180	315	4	3	80	141	2	—
18-19	270	502	10	—	21,530	40,038	821	82	140	262	5	—	130	243	5	—
19-20	330	647	18	12	22,730	44,614	1,225	536	70	136	4	—	110	215	7	—
20-21	330	685	23	18	22,900	47,406	1,609	811	80	165	5	3	50	103	4	—
21-22	310	676	28	18	22,500	48,794	2,031	854	90	199	9	—	10	22	1	—
22-23	280	634	28	21	21,360	48,447	2,343	1,084	40	89	4	—	70	162	8	—
23-24	170	405	23	9	18,230	43,225	2,377	1,026	60	141	7	9	30	71	3	—
24-25	160	395	20	26	16,760	41,428	2,552	941	30	74	4	3	60	148	9	—
25-26	130	335	21	15	14,780	38,071	2,571	907	20	53	3	3	—	—	—	—
26-27	140	371	28	6	11,980	32,029	2,363	683	30	79	6	—	50	134	8	—
27-28	110	307	21	18	10,390	28,871	2,239	706	10	27	1	6	20	54	5	—
28-29	50	142	13	3	8,910	25,690	2,085	808	—	—	—	—	40	113	10	—
29-30	120	356	31	9	7,730	23,057	2,018	588	20	59	6	—	10	29	3	—
Thousands of Dollars																
3-4	220	752	77	32	37,380	128,576	13,411	3,629	140	486	50	12	100	336	36	—
4-5	110	492	64	23	12,680	56,669	7,632	1,391	30	132	16	3	80	333	47	—
5-6	80	447	73	9	5,670	31,084	4,851	758	20	108	17	—	30	163	27	—
6-7	30	192	33	—	3,140	20,342	3,483	523	10	63	11	—	10	70	14	—
7-8	10	80	16	—	2,200	16,532	3,053	392	—	—	—	—	—	—	—	—
8-9	20	169	34	6	1,530	13,067	2,631	219	10	89	20	—	10	87	20	—
9-10	10	100	20	3	1,140	10,881	2,288	237	—	—	—	—	20	185	38	—
Over 10	63	1,252	410	74	3,846	62,667	19,248	805	32	582	203	—	2	82	37	—
Total	3,593	10,043	1,001	308	302,036	861,114	81,470	17,021	1,152	3,292	376	42	1,042	2,907	287	—

TAXED AS MARRIED—WITH TWO FAMILY ALLOWANCE DEPENDENTS

Income Class	Single Males				Married Males				Single Females				Married Females			
	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*
Hundreds of Dollars		\$	\$	\$		\$	\$	\$		\$	\$	\$		\$	\$	
Under 8																
8-9																
9-10																
10-11																
11-12																
12-13																
13-14																
14-15																
15-16																
16-17																
17-18	110	194	1	—	11,150	19,648	117	12	30	53	—	—	80	140	2	—
18-19	140	260	3	—	14,250	26,493	313	11	50	93	1	—	40	73	2	—
19-20	160	311	5	5	15,120	29,667	573	27	20	39	1	—	60	116	3	—
20-21	110	232	4	12	16,510	34,129	879	343	40	81	2	3	30	64	1	—
21-22	70	151	4	6	15,820	34,299	1,116	460	—	—	—	—	20	43	1	—
22-23	110	250	10	6	14,930	33,865	1,343	551	10	23	—	3	30	68	3	—
23-24	100	235	11	3	14,490	34,356	1,602	586	—	—	—	—	50	118	6	—
24-25	110	270	13	12	13,160	32,491	1,759	495	—	—	—	—	30	73	4	—
25-26	80	204	11	9	11,030	28,366	1,682	509	20	51	3	3	10	26	1	—
26-27	70	188	11	9	9,860	26,322	1,712	449	20	55	3	—	50	137	8	—
27-28	60	167	10	9	8,160	22,672	1,576	418	10	28	2	—	30	83	6	—
28-29	50	142	11	3	7,310	21,071	1,584	404	10	28	2	3	20	58	5	—
29-30	60	175	15	—	5,980	17,802	1,438	352	—	—	—	—	—	—	—	—
Thousands of Dollars																
3-4	170	599	58	27	32,310	110,767	11,011	2,103	50	167	14	12	100	355	38	—
4-5	30	133	16	6	10,450	46,725	6,078	835	—	—	—	—	20	88	12	—
5-6	30	155	23	5	4,700	25,673	3,918	347	10	53	9	—	—	—	—	—
6-7	—	—	—	—	3,180	20,613	3,499	291	—	—	—	—	10	63	10	—
7-8	30	225	43	3	2,030	15,123	2,783	276	10	74	16	—	20	158	33	—
8-9	10	85	18	—	1,380	11,709	2,308	161	—	—	—	—	—	—	—	—
9-10	—	—	—	—	1,170	11,088	2,343	134	—	—	—	—	—	—	—	—
Over 10	12	204	62	8	3,352	55,353	17,073	489	2	81	38	—	20	257	60	—
Total	1,512	4,180	329	123	216,342	658,232	64,707	9,253	282	826	91	24	620	1,920	195	—

* Representing exemptions claimed for dependents other than family allowance dependents.

TABLE E—(Cont'd)
1947 TAXATION YEAR—CANADA
Income Distribution of Taxable Persons by Tax Status, Dependents, Sex and Marital Status
 (All money figures in thousands of dollars)

TAXED AS MARRIED—WITH THREE FAMILY ALLOWANCE DEPENDENTS																
Income Class	Single Males				Married Males				Single Females				Married Females			
	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*
		\$	\$	\$		\$	\$	\$		\$	\$	\$		\$	\$	\$
Under 8																
8-9																
9-10																
10-11																
11-12																
12-13																
13-14																
14-15																
15-16																
16-17																
17-18																
18-19	50	92	—	—	4,990	9,315	43	1	—	—	—	—	20	38	1	—
19-20	50	98	1	—	6,540	12,819	139	11	10	20	—	—	10	21	—	—
20-21	70	144	2	—	6,660	13,772	239	20	10	21	—	—	20	42	1	—
21-22	60	128	3	—	7,460	16,173	377	205	20	44	1	—	20	43	1	—
22-23	40	89	2	6	6,630	15,038	453	261	10	22	—	3	10	23	—	3
23-24	40	94	3	3	6,030	14,279	530	258	—	—	—	—	10	24	1	—
24-25	40	99	5	—	5,840	14,394	626	232	—	—	—	—	10	24	1	—
25-26	20	52	3	—	4,810	12,364	620	244	—	—	—	—	20	53	3	—
26-27	30	81	4	6	4,810	12,844	701	321	10	27	2	—	—	—	—	—
27-28	10	28	2	—	4,180	11,606	695	281	—	—	—	—	10	28	2	—
28-29	10	29	2	—	3,010	8,657	578	178	—	—	—	—	10	28	1	6
29-30	40	118	8	6	2,880	8,587	606	197	—	—	—	—	—	—	—	—
Thousands of Dollars																
3-4	40	135	12	3	14,150	48,534	4,403	1,083	10	33	3	—	40	134	11	6
4-5	10	41	4	6	4,130	18,446	2,294	278	—	—	—	—	10	45	6	—
5-6	20	111	17	3	2,060	11,176	1,631	242	20	108	15	3	10	51	8	—
6-7	—	—	—	—	1,280	8,300	1,372	90	—	—	—	—	10	70	12	3
7-8	10	74	14	—	690	5,144	940	56	—	—	—	—	—	—	—	—
8-9	—	—	—	—	500	4,302	832	93	10	87	18	—	—	—	—	—
9-10	—	—	—	—	430	4,085	846	66	—	—	—	—	—	—	—	—
Over 10	—	—	—	—	1,785	28,171	8,440	195	—	—	—	—	10	165	49	—
Total	540	1,413	82	33	88,865	278,006	26,365	4,312	100	362	39	6	220	789	97	18

TAXED AS MARRIED—WITH FOUR FAMILY ALLOWANCE DEPENDENTS																
Income Class	Single Males				Married Males				Single Females				Married Females			
	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*
		\$	\$	\$		\$	\$	\$		\$	\$	\$		\$	\$	\$
Under 8																
8-9																
9-10																
10-11																
11-12																
12-13																
13-14																
14-15																
15-16																
16-17																
17-18																
18-19																
19-20	20	39	—	—	2,340	4,600	22	9	—	—	—	—	10	20	—	—
20-21	20	41	—	—	2,820	5,834	59	6	—	—	—	—	—	—	—	—
21-22	20	46	1	—	3,070	6,636	109	6	—	—	—	—	10	21	—	—
22-23	30	68	1	—	2,890	6,535	138	90	—	—	—	—	30	69	1	3
23-24	10	23	1	—	2,810	6,636	193	76	—	—	—	—	—	—	—	—
24-25	10	24	1	—	2,510	6,195	210	113	—	—	—	—	10	24	1	—
25-26	20	53	1	3	2,250	5,776	236	114	—	—	—	—	—	—	—	—
26-27	20	53	1	6	1,850	4,924	225	123	—	—	—	—	—	—	—	—
27-28	—	—	—	—	1,520	4,210	212	114	20	54	3	3	—	—	—	—
28-29	10	28	2	—	1,270	3,657	215	62	—	—	—	—	—	—	—	—
29-30	10	31	2	—	1,090	3,246	207	79	—	—	—	—	10	30	2	—
Thousands of Dollars																
3-4	20	70	6	3	4,910	16,764	1,369	495	—	—	—	—	10	35	3	3
4-5	20	91	8	9	1,720	7,715	907	169	—	—	—	—	10	49	7	—
5-6	—	—	—	—	710	3,854	536	86	—	—	—	—	—	—	—	—
6-7	—	—	—	—	350	2,293	357	65	10	63	10	—	—	—	—	—
7-8	—	—	—	—	210	1,578	264	19	—	—	—	—	—	—	—	—
8-9	—	—	—	—	130	1,103	195	12	—	—	—	—	—	—	—	—
9-10	—	—	—	—	130	1,231	255	14	—	—	—	—	10	94	20	—
Over 10	—	—	—	—	464	8,887	2,569	60	—	—	—	—	—	—	—	—
Total	210	567	24	21	33,044	101,674	8,278	1,712	30	117	13	3	100	342	34	6

*Representing exemptions claimed for dependents other than family allowance dependents.

TABLE E—(Cont'd)
1947 TAXATION YEAR—CANADA
Income Distribution of Taxable Persons by Tax Status, Dependents, Sex and Marital Status
 (All money figures in thousands of dollars)

TAXED AS MARRIED—WITH FIVE FAMILY ALLOWANCE DEPENDENTS

Income Class	Single Males				Married Males				Single Females				Married Females			
	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*	Number	Income	Tax	Other Dependents*
		\$	\$	\$		\$	\$	\$		\$	\$	\$		\$	\$	\$
Hundreds of Dollars																
Under 8																
8-9																
9-10																
10-11																
11-12																
12-13																
13-14																
14-15																
15-16																
16-17																
17-18																
18-19																
19-20																
20-21	—	—	—	—	1,130	2,333	8	—	—	—	—	—	10	21	—	—
21-22	—	—	—	—	1,320	2,852	28	—	—	—	—	—	—	—	—	—
22-23	—	—	—	—	1,270	2,875	43	—	—	—	—	—	10	22	—	—
23-24	20	47	1	3	1,260	2,976	56	36	—	—	—	—	—	—	—	—
24-25	20	50	1	—	1,500	3,693	103	54	—	—	—	—	10	25	1	—
25-26	—	—	—	—	1,010	2,608	83	48	—	—	—	—	—	—	—	—
26-27	—	—	—	—	840	2,252	85	51	—	—	—	—	—	—	—	—
27-28	—	—	—	—	730	2,018	87	60	—	—	—	—	—	—	—	—
28-29	—	—	—	—	530	1,525	73	43	—	—	—	—	—	—	—	—
29-30	—	—	—	—	550	1,630	86	60	—	—	—	—	—	—	—	—
Thousands of Dollars																
3-4	10	37	4	—	2,160	7,368	515	302	—	—	—	—	—	—	—	—
4-5	10	40	5	—	480	2,169	242	60	—	—	—	—	—	—	—	—
5-6	—	—	—	—	240	1,305	179	33	—	—	—	—	—	—	—	—
6-7	10	73	9	—	120	790	125	15	—	—	—	—	—	—	—	—
7-8	—	—	—	—	90	670	111	6	—	—	—	—	—	—	—	—
8-9	—	—	—	—	130	1,097	206	4	—	—	—	—	—	—	—	—
9-10	—	—	—	—	50	475	97	6	—	—	—	—	—	—	—	—
Over 10	10	119	25	6	228	3,666	1,049	24	—	—	—	—	1	53	27	—
Total	80	366	45	9	13,638	42,302	3,176	802	—	—	—	—	31	121	28	—

TAXED AS MARRIED—WITH SIX OR MORE FAMILY ALLOWANCE DEPENDENTS

		\$	\$	\$		\$	\$	\$		\$	\$	\$		\$	\$	\$
Hundreds of Dollars																
Under 8																
8-9																
9-10																
10-11																
11-12																
12-13																
13-14																
14-15																
15-16																
16-17																
17-18																
18-19																
19-20																
20-21																
21-22	—	—	—	—	570	1,232	4	—	—	—	—	—	—	—	—	—
22-23	10	23	—	—	820	1,855	15	6	—	—	—	—	—	—	—	—
23-24	10	24	—	—	900	2,125	24	—	—	—	—	—	—	—	—	—
24-25	—	—	—	—	820	2,010	32	15	—	—	—	—	—	—	—	—
25-26	10	26	—	3	890	2,279	44	48	—	—	—	—	—	—	—	—
26-27	—	—	—	—	780	2,081	54	36	—	—	—	—	—	—	—	—
27-28	—	—	—	—	670	1,862	53	39	—	—	—	—	—	—	—	—
28-29	—	—	—	—	590	1,698	53	70	—	—	—	—	—	—	—	—
29-30	—	—	—	—	550	1,626	58	60	—	—	—	—	—	—	—	—
Thousands of Dollars																
3-4	10	37	1	6	1,980	6,776	390	312	—	—	—	—	—	—	—	—
4-5	10	46	7	—	500	2,170	193	138	—	—	—	—	10	49	5	—
5-6	—	—	—	—	150	832	105	24	—	—	—	—	—	—	—	—
6-7	—	—	—	—	160	1,041	147	27	—	—	—	—	—	—	—	—
7-8	—	—	—	—	110	827	140	5	—	—	—	—	—	—	—	—
8-9	—	—	—	—	70	595	105	6	—	—	—	—	—	—	—	—
9-10	—	—	—	—	40	384	72	9	—	—	—	—	—	—	—	—
Over 10	—	—	—	—	130	2,220	644	11	—	—	—	—	—	—	—	—
Total	50	156	8	9	9,730	31,613	2,133	806	—	—	—	—	10	49	5	—

*Representing exemptions claimed for dependents other than family allowance dependents.

TABLE F
1947 TAXATION YEAR—PROVINCES
Distribution of Taxable Persons, Income and Tax
By Income Classes

(All money figures in thousands of dollars)

INCOME CLASS	Prince Edward Island			Nova Scotia			New Brunswick		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
Net Loss.....	—	\$ —	\$ —	20	\$ 75	\$ 2	20	\$ 9	\$ 2
Under \$800.....	130	95	1	1,890	1,437	9	1,070	831	5
\$800—900.....	460	392	7	3,550	3,007	52	2,910	2,465	44
900—1,000.....	430	407	12	3,670	3,482	111	3,330	3,152	100
Under 1,000.....	1,020	894	20	9,110	7,926	172	7,310	6,448	149
1,000—1,100.....	280	296	13	4,140	4,350	199	2,960	3,106	139
1,100—1,200.....	220	253	14	3,140	3,612	208	2,390	2,743	156
1,200—1,300.....	240	298	19	3,220	4,024	269	2,010	2,514	173
1,300—1,400.....	200	273	18	3,060	4,141	320	1,680	2,276	177
1,400—1,500.....	90	131	11	2,190	3,183	268	1,490	2,170	179
1,500—1,600.....	110	171	10	3,320	5,165	342	2,220	3,451	218
1,600—1,700.....	210	347	20	3,440	5,699	302	2,650	4,391	238
1,700—1,800.....	210	368	21	3,850	6,762	363	3,020	5,323	238
1,800—1,900.....	340	636	22	4,170	7,741	380	2,750	5,124	267
1,900—2,000.....	240	471	21	3,540	6,937	368	2,910	5,708	260
1,000—2,000.....	2,140	3,244	169	34,070	51,614	3,019	24,080	36,806	2,045
2,000—2,100.....	270	553	26	3,790	7,798	395	2,630	5,434	273
2,100—2,200.....	130	279	10	3,700	8,000	443	2,570	5,554	314
2,200—2,300.....	170	386	22	3,250	7,359	426	2,080	4,718	255
2,300—2,400.....	170	403	28	2,730	6,455	437	1,810	4,323	261
2,400—2,500.....	130	323	20	2,500	6,167	440	2,000	4,942	330
2,500—2,600.....	130	336	25	1,870	4,810	365	1,450	3,737	271
2,600—2,700.....	120	318	29	1,600	4,273	354	1,260	3,370	254
2,700—2,800.....	80	227	21	1,360	3,770	322	1,110	3,099	245
2,800—2,900.....	80	234	13	1,270	3,649	299	840	2,420	220
2,900—3,000.....	70	207	19	1,130	3,354	300	870	2,593	240
2,000—3,000.....	1,350	3,266	213	23,200	55,635	3,781	16,620	40,190	2,663
3,000—3,500.....	300	977	97	3,440	11,262	1,142	2,630	8,609	860
3,500—4,000.....	170	634	72	1,860	7,013	848	1,400	5,274	613
3,000—4,000.....	470	1,611	169	5,300	18,275	1,990	4,030	13,883	1,473
4,000—4,500.....	60	263	32	1,070	4,595	620	780	3,332	442
4,500—5,000.....	40	194	31	660	3,186	483	470	2,266	317
4,000—5,000.....	100	457	63	1,730	7,781	1,103	1,250	5,598	759
5,000—6,000.....	80	445	69	1,070	5,795	921	540	2,945	454
6,000—7,000.....	50	321	61	610	3,963	706	340	2,210	380
7,000—8,000.....	30	226	45	390	2,902	573	280	2,100	414
8,000—9,000.....	20	164	29	290	2,447	481	230	1,970	389
9,000—10,000.....	30	280	58	150	1,422	315	70	660	140
5,000—10,000.....	210	1,436	262	2,510	16,529	2,996	1,460	9,885	1,777
10,000—15,000.....	60	757	182	540	6,385	1,569	330	4,011	1,017
15,000—20,000.....	10	155	44	230	4,054	1,251	100	1,732	533
20,000—25,000.....	—	—	—	130	2,909	980	50	1,096	370
10,000—25,000.....	70	912	226	900	13,348	3,800	480	6,839	1,920
Over 25,000.....	10	355	151	52	2,159	984	55	2,451	1,106
Grand Total.....	5,370	12,175	1,273	76,892	173,192	17,847	55,305	122,091	11,894

Bold Italic Figures Denote Net Loss

TABLE F—(Cont'd)
1947 TAXATION YEAR—PROVINCES
Distribution of Taxable Persons, Income and Tax
By Income Classes
(All money figures in thousands of dollars)

INCOME CLASS	Quebec			Ontario			Manitoba		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
Net Loss.....	20	\$ 24	\$ 2	110	\$ 58	\$ 13	10	\$ 12	\$ 14
Under \$800.....	7,000	5,414	36	12,050	9,061	77	2,570	1,921	22
\$800—900.....	22,050	18,682	286	31,380	26,614	466	6,230	5,301	94
900—1,000.....	24,880	23,564	698	37,270	35,392	1,150	6,790	6,447	209
Under 1,000.....	53,930	47,660	1,020	80,700	71,067	1,693	15,590	13,669	325
1,000—1,100.....	24,530	25,722	1,106	38,760	40,641	1,876	6,750	7,100	331
1,100—1,200.....	22,710	26,069	1,427	40,030	46,018	2,689	5,510	6,362	365
1,200—1,300.....	22,460	28,086	1,821	40,310	50,424	3,506	5,520	6,924	477
1,300—1,400.....	20,420	27,541	2,059	39,390	53,181	4,264	4,350	5,898	468
1,400—1,500.....	17,700	25,691	2,120	35,650	51,802	4,493	3,760	5,479	468
1,500—1,600.....	21,460	33,324	2,358	44,190	68,669	5,046	5,290	8,259	536
1,600—1,700.....	24,590	40,785	2,466	48,920	80,996	5,359	6,200	10,300	602
1,700—1,800.....	26,140	45,955	2,564	53,520	93,990	5,795	7,330	12,942	659
1,800—1,900.....	28,310	52,602	2,833	55,390	102,952	6,213	7,540	14,072	699
1,900—2,000.....	27,210	53,332	2,817	56,910	111,646	6,830	7,230	14,243	679
1,000—2,000.....	235,530	359,107	21,571	453,070	700,319	46,071	59,480	91,579	5,284
2,000—2,100.....	27,710	57,354	3,052	54,630	112,854	7,133	6,480	13,451	727
2,100—2,200.....	25,290	54,861	2,971	53,290	115,413	7,709	6,830	14,880	860
2,200—2,300.....	22,710	51,559	3,052	47,320	107,226	7,363	5,790	13,203	812
2,300—2,400.....	20,270	48,033	2,939	41,940	99,284	7,258	5,430	12,970	872
2,400—2,500.....	18,080	44,676	2,896	36,400	89,934	6,954	4,370	10,843	797
2,500—2,600.....	14,800	38,107	2,696	33,190	85,406	6,996	3,140	8,134	665
2,600—2,700.....	13,920	37,209	2,799	28,020	74,881	6,439	2,980	8,008	653
2,700—2,800.....	11,950	33,209	2,564	23,250	64,507	5,836	2,080	5,803	528
2,800—2,900.....	8,950	25,783	2,174	19,100	55,015	5,211	2,200	6,382	574
2,900—3,000.....	8,240	24,532	2,174	16,640	49,658	4,846	2,010	6,036	580
2,000—3,000.....	171,920	415,323	27,317	353,780	854,178	65,745	41,310	99,710	7,068
3,000—3,500.....	26,680	86,774	8,466	54,340	176,978	19,206	6,450	21,147	2,243
3,500—4,000.....	14,240	53,640	6,226	28,040	105,991	13,069	3,700	14,003	1,706
3,000—4,000.....	40,920	140,414	14,692	82,380	282,969	32,275	10,150	35,150	3,949
4,000—4,500.....	9,130	39,027	5,119	16,120	69,114	9,512	2,030	8,713	1,168
4,500—5,000.....	6,120	29,208	4,266	10,310	49,247	7,291	1,230	5,900	887
4,000—5,000.....	15,250	68,235	9,385	26,430	118,361	16,803	3,260	14,613	2,055
5,000—6,000.....	8,130	44,468	7,093	12,060	65,977	10,700	1,640	9,024	1,472
6,000—7,000.....	4,840	31,450	5,515	7,720	50,157	9,041	1,100	7,166	1,264
7,000—8,000.....	3,130	23,594	4,551	5,040	37,977	7,370	660	4,964	937
8,000—9,000.....	2,290	19,471	4,013	3,440	29,340	6,118	560	4,841	1,002
9,000—10,000.....	1,600	15,194	3,311	2,810	26,767	5,924	370	3,519	737
5,000—10,000.....	19,990	134,177	24,483	31,070	210,218	39,153	4,330	29,514	5,412
10,000—15,000.....	4,470	54,061	13,673	6,850	82,103	20,857	810	9,973	2,508
15,000—20,000.....	1,720	29,562	9,147	2,570	44,117	13,593	270	4,607	1,399
20,000—25,000.....	721	16,028	5,653	1,081	23,832	8,405	70	1,532	550
10,000—25,000.....	6,911	99,651	28,473	10,501	150,052	42,855	1,150	16,112	4,457
Over 25,000.....	1,208	57,163	27,543	1,710	75,185	35,245	170	6,663	2,994
Grand Total.....	545,679	1,321,706	154,486	1,039,751	2,462,291	279,853	135,450	306,998	31,558

Bold Italic Figures Denote Net Loss

TABLE F—(Cont'd)
1947 TAXATION YEAR—PROVINCES
Distribution of Taxable Persons, Income and Tax
By Income Classes

(All money figures in thousands of dollars)

INCOME CLASS	Saskatchewan			Alberta			British Columbia			Yukon		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
Net Loss.....	20	\$ 10	\$ 1	10	\$ 5	\$ —	10	\$ 2	\$ 1	—	\$ —	\$ —
Under \$800.....	1,530	1,145	11	2,260	1,704	13	3,420	2,589	24	20	15	—
\$800—900.....	3,800	3,240	60	5,240	4,446	78	8,410	7,135	127	80	71	1
900—1,000.....	4,580	4,359	144	5,880	5,588	182	10,090	9,583	315	100	100	3
Under 1,000.....	9,910	8,744	215	13,380	11,738	273	21,920	19,307	466	200	186	4
1,000—1,100....	5,020	5,289	247	6,250	6,584	303	10,240	10,725	499	80	86	4
1,100—1,200....	4,780	5,521	327	5,410	6,239	363	10,470	12,053	708	50	58	3
1,200—1,300....	4,020	5,040	349	5,320	6,660	457	9,400	11,761	818	50	66	4
1,300—1,400....	3,500	4,756	373	4,660	6,310	500	8,740	11,805	936	70	96	8
1,400—1,500....	2,820	4,119	346	4,060	5,911	520	7,930	11,527	1,012	80	115	11
1,500—1,600....	4,030	6,287	412	5,880	9,175	654	10,280	16,017	1,151	80	129	11
1,600—1,700....	4,250	7,050	416	6,810	11,340	678	11,790	19,548	1,258	40	69	2
1,700—1,800....	4,750	8,387	448	7,150	12,611	649	13,740	24,166	1,449	50	87	8
1,800—1,900....	4,450	8,277	387	7,550	14,090	732	15,910	29,609	1,730	70	137	9
1,900—2,000....	4,440	8,720	442	7,390	14,537	759	15,190	29,837	1,829	100	195	14
2,000—2,100....	4,270	8,863	445	7,060	14,590	830	14,620	30,162	1,960	50	108	9
2,100—2,200....	4,370	9,517	526	5,850	12,709	768	13,540	29,337	2,010	80	173	22
2,200—2,300....	3,830	8,726	551	5,640	12,821	853	12,790	29,016	2,083	60	135	17
2,300—2,400....	3,310	7,895	536	4,460	10,603	756	11,040	26,166	2,024	60	141	19
2,400—2,500....	2,700	6,688	482	4,470	11,034	825	10,290	25,370	2,021	40	97	12
2,500—2,600....	2,400	6,187	476	3,900	10,050	816	8,510	21,885	1,872	100	254	34
2,600—2,700....	2,270	6,087	480	3,080	8,265	719	7,530	20,071	1,832	120	318	39
2,700—2,800....	1,960	5,448	459	2,700	7,517	688	6,420	17,790	1,692	70	195	19
2,800—2,900....	1,660	4,791	416	2,840	8,179	761	4,970	14,290	1,357	100	285	36
2,900—3,000....	1,670	4,990	476	2,030	6,051	587	4,700	13,996	1,449	40	118	17
3,000—3,500....	5,310	17,381	1,860	7,350	24,024	2,581	15,250	49,480	5,629	190	601	83
3,500—4,000....	3,270	12,309	1,511	4,130	15,584	1,909	7,580	28,466	3,695	70	258	35
4,000—4,500....	1,940	8,235	1,095	2,630	11,224	1,531	4,930	21,039	3,007	60	255	38
4,500—5,000....	1,320	6,307	932	1,530	7,285	1,095	2,930	13,998	2,165	40	190	30
5,000—5,500....	1,400	7,704	1,275	1,880	10,305	1,646	3,360	18,304	3,065	40	216	33
5,500—6,000....	800	5,185	917	1,000	6,467	1,151	2,010	13,002	2,361	10	67	12
6,000—6,500....	530	3,954	773	800	6,003	1,187	1,500	11,255	2,245	—	—	—
6,500—7,000....	500	4,241	878	590	4,989	980	830	7,049	1,505	—	—	—
7,000—7,500....	260	2,444	545	470	4,495	957	640	6,111	1,389	—	—	—
7,500—8,000....	3,490	23,528	4,388	4,740	32,259	5,921	8,340	55,721	10,565	50	283	45
8,000—8,500....	520	6,164	1,556	750	8,999	2,201	1,910	22,980	5,940	—	—	—
8,500—9,000....	160	2,694	806	260	4,396	1,352	480	8,181	2,531	—	—	—
9,000—9,500....	50	1,162	412	134	3,067	1,155	291	6,613	2,301	—	—	—
9,500—10,000....	730	10,020	2,774	1,144	16,462	4,708	2,681	37,774	10,772	—	—	—
10,000—10,500....	31	990	407	111	3,895	1,615	212	9,072	4,265	—	—	—
10,500—11,000....	31	990	407	111	3,895	1,615	212	9,072	4,265	—	—	—
Over 25,000.....	31	990	407	111	3,895	1,615	212	9,072	4,265	—	—	—
Grand Total.....	96,521	220,142	21,777	137,535	317,742	32,851	271,953	639,986	70,255	2,000	4,635	533

Bold Italic Figures Denote Net Loss

TABLE G
1947 TAXATION YEAR—PROVINCES
Distribution of Taxable Persons, Income and Tax
By Occupational Classes

(All money figures in thousands of dollars)

OCCUPATION	Prince Edward Island			Nova Scotia			New Brunswick		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
Farmers.....	230	\$ 555	\$ 38	470	\$ 1,189	\$ 123	260	\$ 494	\$ 30
Forestry Operators.....	—	—	—	250	935	150	123	410	67
Fishermen.....	10	9	—	120	212	7	250	588	56
Hunters, Trappers and Guides.....	—	—	—	—	—	—	—	—	—
Total Primary Producers.....	240	564	38	840	2,336	280	633	1,492	153
Medical Doctors and Surgeons.....	40	370	79	425	3,055	679	252	1,871	417
Dentists.....	20	62	6	130	783	152	80	423	69
Lawyers.....	20	79	11	182	1,109	239	111	963	244
Engineers and Architects.....	—	—	—	31	328	99	20	158	41
Authors and Writers.....	—	—	—	—	—	—	—	—	—
Entertainers.....	—	—	—	—	—	—	—	—	—
Osteopaths, Chiropractors, etc.....	—	—	—	—	—	—	—	—	—
Nurses.....	20	18	—	190	189	8	110	124	5
Other Professionals.....	—	—	—	40	133	13	60	257	38
Total Professionals.....	100	529	96	998	5,597	1,190	633	3,796	814
Agricultural Enterprises.....	10	9	—	70	95	4	10	10	—
Business Enterprises.....	3,050	6,182	519	51,200	104,208	8,730	39,897	80,496	6,288
Institutions.....	170	221	11	1,560	2,432	194	1,320	2,170	156
Educational Institutions.....	70	86	3	2,600	4,529	406	1,920	3,264	262
British and Foreign Governments.....	—	—	—	20	28	2	10	14	1
Dominion Government.....	380	837	64	5,150	10,589	762	2,750	5,704	388
Provincial Governments.....	300	528	33	1,950	4,447	393	1,400	2,915	230
Municipal and Smaller Governments.....	10	13	1	1,790	3,442	216	670	1,222	52
Employees of Private Individuals.....	—	—	—	30	40	3	40	37	1
Armed Services.....	30	64	6	2,030	4,431	295	470	904	63
Unclassified.....	—	—	—	—	—	—	10	50	8
Total Employees.....	4,020	7,940	637	66,400	134,241	11,005	48,497	96,786	7,449
Salesmen.....	61	244	40	510	1,725	199	411	1,681	259
Sole Proprietors.....	457	1,289	186	4,191	17,388	3,100	2,766	9,739	1,434
Partners in Business.....	170	871	160	1,103	4,287	755	786	3,612	743
Total Business Proprietors.....	627	2,160	346	5,294	21,675	3,855	3,552	13,351	2,177
Investment Income Predominates.....	271	595	85	2,230	6,625	1,248	996	3,487	806
Pension Income Predominates.....	30	75	5	570	921	56	450	980	82
Total Financial.....	301	670	90	2,800	7,546	1,304	1,446	4,467	888
Estates.....	11	49	25	50	72	14	100	241	49
Deceased.....	10	19	1	—	—	—	3	187	94
Unclassified.....	—	—	—	—	—	—	30	90	11
Grand Total.....	5,370	12,175	1,273	76,892	173,192	17,847	55,305	122,091	11,894

TABLE G—(Cont'd)

1947 TAXATION YEAR—PROVINCES
Distribution of Taxable Persons, Income and Tax
By Occupational Classes

(All money figures in thousands of dollars)

OCCUPATION	Quebec			Ontario			Manitoba		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
Farmers.....	540	\$ 1,201	\$ 79	7,661	\$ 18,213	\$ 1,720	7,280	\$17,451	\$ 1,597
Forestry Operators.....	31	155	28	72	576	159	10	20	1
Fishermen.....	—	—	—	90	411	58	30	75	4
Hunters, Trappers and Guides.....	—	—	—	—	—	—	10	16	1
Total Primary Producers.....	571	1,356	107	7,823	19,200	1,937	7,330	17,562	1,603
Medical Doctors and Surgeons.....	1,884	10,717	2,048	2,842	22,600	5,473	464	3,956	983
Dentists.....	721	3,131	506	1,584	8,624	1,563	231	1,433	263
Lawyers.....	732	5,956	1,710	1,786	15,255	4,168	164	1,273	304
Engineers and Architects.....	404	2,995	759	387	3,108	833	51	385	95
Authors and Writers.....	—	—	—	21	72	21	—	—	—
Entertainers.....	390	1,070	112	701	1,900	229	100	293	44
Osteopaths, Chiropractors, etc.....	130	509	73	140	512	65	40	137	17
Nurses.....	430	531	32	1,720	2,310	180	160	179	8
Other Professionals.....	761	3,085	433	753	2,390	364	70	227	32
Total Professionals.....	5,452	27,994	5,673	9,934	56,771	12,896	1,280	7,883	1,746
Agricultural Enterprises.....	30	27	1	700	910	49	320	333	13
Business Enterprises.....	436,181	949,677	89,451	785,098	1,707,347	163,305	94,523	198,585	17,695
Institutions.....	7,780	13,634	1,142	19,250	32,429	2,789	2,260	3,458	237
Educational Institutions.....	7,960	17,146	1,520	26,290	58,753	5,876	4,200	7,840	664
British and Foreign Governments....	140	392	52	310	568	53	—	—	—
Dominion Government.....	16,933	33,508	2,388	44,962	96,633	8,277	5,340	11,192	936
Provincial Governments.....	8,340	18,973	1,334	14,311	32,270	2,901	3,930	7,313	538
Municipal and Smaller Governments..	8,210	18,292	1,108	26,710	58,299	4,032	3,080	6,793	478
Employees of Private Individuals....	370	432	19	1,560	1,855	91	40	37	1
Armed Services.....	1,350	2,987	218	8,490	19,617	1,554	1,500	2,985	180
Unclassified.....	110	278	25	220	460	47	10	11	1
Total Employees.....	487,404	1,055,346	97,258	927,901	2,009,141	188,974	115,203	238,547	20,743
Salesmen.....	5,715	22,651	3,492	9,377	37,170	5,822	1,081	3,770	466
Sole Proprietors.....	24,524	101,034	17,142	37,830	150,487	26,240	4,976	18,048	2,801
Partners in Business.....	7,934	40,998	9,006	18,267	80,869	15,614	2,642	10,933	1,776
Total Business Proprietors.....	32,458	142,032	26,148	56,097	231,356	41,854	7,618	28,981	4,577
Investment Income Predominates....	12,311	68,010	21,205	22,815	95,213	26,283	2,257	8,713	2,188
Pension Income Predominates.....	1,401	3,238	360	4,268	9,819	1,200	400	848	86
Total Financial.....	13,712	71,248	21,565	27,083	105,032	27,483	2,657	9,561	2,274
Estates.....	103	441	127	837	1,707	556	190	188	43
Deceased.....	93	322	77	399	1,463	306	91	506	106
Unclassified.....	171	316	39	300	451	25	—	—	—
Grand Total.....	545,679	1,321,706	154,486	1,039,751	2,462,291	279,853	135,450	306,998	31,558

TABLE G—(Cont'd)

1947 TAXATION YEAR—PROVINCES
Distribution of Taxable Persons, Income and Tax
By Occupational Classes

(All money figures in thousands of dollars)

OCCUPATION	Saskatchewan			Alberta			British Columbia			Yukon		
	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax
Farmers.....	16,893	\$ 45,757	\$ 4,883	13,985	\$ 38,291	\$ 4,087	3,121	\$ 8,811	\$ 1,024	—	\$ —	\$ —
Forestry Operators.....	40	54	3	—	—	—	803	2,862	431	—	—	—
Fishermen.....	10	22	—	—	—	—	3,070	9,574	1,248	—	—	—
Hunters, Trappers and Guides.....	—	—	—	10	15	1	20	16	—	—	—	—
Total Primary Producers.....	16,943	45,833	4,886	13,995	38,306	4,088	7,014	21,263	2,703	—	—	—
Medical Doctors and Surgeons.....	378	3,526	872	487	4,715	1,260	670	6,238	1,579	—	—	—
Dentists.....	190	1,288	248	210	1,663	328	381	2,866	588	10	48	7
Lawyers.....	260	1,245	210	284	2,039	461	347	2,477	644	—	—	—
Engineers and Architects.....	—	—	—	20	153	29	201	1,175	240	—	—	—
Authors and Writers.....	—	—	—	—	—	—	20	32	2	—	—	—
Entertainers.....	10	13	1	90	218	22	160	476	58	—	—	—
Osteopaths, Chiropractors, etc.....	60	356	66	—	—	—	110	573	98	—	—	—
Nurses.....	60	79	5	40	61	7	260	335	25	10	11	1
Other Professionals.....	10	30	5	80	364	62	301	887	128	—	—	—
Total Professionals.....	968	6,537	1,407	1,211	9,213	2,169	2,450	15,059	3,362	20	59	8
Agricultural Enterprises.....	610	617	29	850	1,035	69	230	343	23	—	—	—
Business Enterprises.....	47,892	96,334	7,827	84,332	174,115	15,204	194,755	426,770	40,870	970	2,424	301
Institutions.....	2,780	4,267	297	1,880	2,764	175	7,651	12,739	1,062	30	44	4
Educational Institutions.....	5,410	9,233	716	5,720	11,062	996	6,370	13,684	1,268	—	—	—
British and Foreign Governments..	30	48	3	20	30	3	10	20	1	—	—	—
Dominion Government.....	3,260	6,876	552	4,621	9,068	674	9,880	20,644	1,549	410	1,050	128
Provincial Governments.....	5,140	9,823	743	4,510	8,997	690	6,420	13,422	1,016	100	253	33
Municipal and Smaller Governments	2,230	4,644	316	3,810	7,949	521	5,530	11,599	725	—	—	—
Employees of Private Individuals..	30	37	3	20	32	3	210	280	13	90	135	14
Armed Services.....	180	340	14	2,070	4,163	274	3,030	6,286	406	280	408	15
Unclassified.....	20	74	7	10	18	—	110	378	42	20	66	7
Total Employees.....	67,582	132,293	10,507	107,843	219,233	18,609	234,196	506,165	46,975	1,900	4,380	502
Salesmen.....	390	1,226	157	1,031	3,416	409	2,224	8,141	1,237	—	—	—
Sole Proprietors.....	5,178	17,853	2,500	6,011	22,799	3,527	10,978	38,490	6,191	60	159	18
Partners in Business.....	3,040	10,523	1,556	4,062	15,339	2,396	6,022	20,406	3,025	—	—	—
Total Business Proprietors.....	8,218	28,376	4,056	10,073	38,138	5,923	17,000	58,896	9,216	60	159	18
Investment Income Predominates..	2,150	5,455	740	2,882	7,733	1,235	6,937	26,001	6,272	10	13	1
Pension Income Predominates.....	260	413	24	230	495	47	1,531	3,239	295	—	—	—
Total Financial.....	2,410	5,868	764	3,112	8,228	1,282	8,468	29,240	6,567	10	13	1
Estates.....	10	9	—	80	349	182	160	253	66	—	—	—
Deceased.....	—	—	—	180	840	187	361	808	112	—	—	—
Unclassified.....	—	—	—	10	19	2	80	161	17	10	24	4
Grand Total.....	96,521	220,142	21,777	137,535	317,742	32,851	271,953	639,986	70,255	2,000	4,635	533

TABLE H
1947 TAXATION YEAR

Distribution by Income Classes in Selected Cities
(Number of Taxpayers)

Income Class	Halifax	Sydney and Glance Bay	Saint John	Moncton	Montreal	Quebec	Hull	Sherbrooke	Three Rivers	Toronto	Hamilton
Under \$ 1,000....	2,800	840	1,740	940	30,670	3,980	790	1,010	760	27,170	5,320
\$1,000- 1,500....	5,670	1,640	2,820	1,310	67,240	7,200	1,550	2,230	1,100	74,290	12,040
1,500- 2,000....	6,450	2,070	3,740	1,750	80,170	7,110	1,950	2,120	1,420	89,950	15,870
2,000- 2,500....	5,520	2,780	2,590	1,610	66,010	6,850	1,870	2,020	1,620	71,200	16,260
2,500- 3,000....	2,740	1,110	1,430	770	35,030	3,250	690	1,000	950	38,960	8,410
3,000- 3,500....	1,420	360	720	460	15,990	1,920	410	300	440	18,390	3,230
3,500- 4,000....	850	230	390	200	8,730	1,040	110	210	340	9,940	1,730
4,000- 4,500....	440	70	150	190	5,810	660	40	120	120	6,080	970
4,500- 5,000....	310	60	120	80	3,910	490	30	120	50	3,950	520
5,000- 6,000....	490	70	180	110	5,490	650	30	170	140	5,240	720
6,000- 7,000....	220	70	160	60	3,270	420	20	90	70	3,320	540
7,000- 8,000....	160	20	90	50	2,160	330	10	50	10	2,180	320
8,000- 9,000....	120	20	60	20	1,670	180	10	80	30	1,520	180
9,000- 10,000....	100	20	20	10	1,100	160	10	30	10	1,130	200
10,000- 15,000....	210	20	100	50	3,220	410	20	70	30	3,120	370
Over 15,000....	178	32	100	13	2,655	371	3	26	33	2,679	217
Total.....	27,678	9,412	14,410	7,623	333,125	35,021	7,543	9,646	7,123	359,119	66,897

Income Class	London	Ottawa	Windsor	Brantford	Ft. William and Pt. Arthur	Kingston	Kitchener and Waterloo	Oshawa	Peter- borough	St. Cath- erines	Sault Ste. Marie
Under \$ 1,000....	2,780	4,380	2,220	1,090	1,650	1,030	1,460	640	770	980	450
\$1,000- 1,500....	6,650	11,660	5,930	2,420	2,510	2,220	4,420	1,340	2,590	2,260	1,080
1,500- 2,000....	8,440	16,520	8,050	3,570	4,890	2,990	5,230	2,320	3,030	3,430	2,020
2,000- 2,500....	6,590	10,090	14,420	3,790	5,730	2,220	4,270	2,570	2,850	3,790	3,310
2,500- 3,000....	2,740	5,530	6,490	1,690	2,760	910	2,230	2,730	1,290	1,810	1,720
3,000- 3,500....	1,460	3,940	2,530	760	890	430	760	680	470	710	1,090
3,500- 4,000....	870	2,300	1,100	310	540	210	350	350	220	370	360
4,000- 4,500....	490	1,200	660	140	250	210	270	150	220	170	150
4,500- 5,000....	370	880	220	150	200	120	190	120	90	140	100
5,000- 6,000....	340	770	360	130	230	110	180	70	30	200	70
6,000- 7,000....	290	360	180	90	110	60	160	80	30	70	80
7,000- 8,000....	160	400	150	90	40	50	60	40	40	30	40
8,000- 9,000....	90	180	80	50	30	40	40	30	30	40	50
9,000- 10,000....	120	180	40	40	60	20	120	10	50	50	20
10,000- 15,000....	180	410	250	50	130	30	90	50	110	100	20
Over 15,000....	132	365	140	82	35	72	98	63	35	88	54
Total.....	31,702	59,165	42,820	14,452	20,055	10,722	19,928	11,243	11,855	14,238	10,614

Income Class	Sudbury and Copper Cliff	Timmins	Winnipeg	Regina	Saskatoon	Moose Jaw	Edmonton	Calgary	Vancouver	Victoria	New West- minster
Under \$ 1,000....	770	330	11,160	2,030	1,090	480	4,020	3,200	10,760	2,390	1,460
\$1,000- 1,500....	1,170	770	19,760	5,650	3,250	1,280	8,140	6,840	25,580	4,690	2,610
1,500- 2,000....	1,980	1,730	25,100	5,050	3,240	1,370	10,180	8,950	31,940	7,010	5,500
2,000- 2,500....	3,640	2,520	22,050	4,050	2,730	1,400	7,120	7,070	28,790	6,250	4,710
2,500- 3,000....	2,530	1,220	8,520	1,780	1,420	820	3,350	3,320	13,960	2,860	1,990
3,000- 3,500....	890	480	4,260	1,010	720	430	1,670	1,680	7,020	1,370	870
3,500- 4,000....	460	90	2,380	590	600	220	1,060	950	3,700	680	290
4,000- 4,500....	210	80	1,420	310	300	120	560	560	2,430	460	240
4,500- 5,000....	150	40	920	220	110	110	310	420	1,410	260	160
5,000- 6,000....	100	60	1,130	260	140	70	440	440	1,900	280	110
6,000- 7,000....	90	50	830	150	80	50	270	280	1,010	200	50
7,000- 8,000....	10	20	540	110	60	30	140	210	920	180	60
8,000- 9,000....	40	10	410	100	70	10	120	120	480	110	30
9,000- 10,000....	10	10	290	40	40	10	100	100	390	80	20
10,000- 15,000....	60	20	740	130	50	30	240	271	1,130	210	70
Over 15,000....	31	24	468	70	49	21	130	234	673	126	27
Total.....	12,141	7,454	99,978	21,550	13,949	6,451	37,850	34,645	132,093	27,156	18,197

TABLE I

1947 TAXATION YEAR—CANADA AND PROVINCES

Statement of Gross and Net Business, Professional, Commission, Farm and Rental Income and Related Depreciation Claimed

(All money figures in thousands of dollars)

TYPE OF INCOME	Canada		Prince Edward Island		Nova Scotia	
	GROSS	NET	GROSS	NET	GROSS	NET
	\$	\$	\$	\$	\$	\$
Business Income						
Fishing and Forestry	131,672	21,938	230	128	38,933	3,380
Mining	10,999	952	—	—	762	114
Manufacturing	593,817	53,196	1,452	203	11,481	1,128
Construction	230,492	27,172	1,956	327	7,720	991
Public Utilities	126,744	24,663	799	258	6,165	1,858
Wholesale Trade	919,649	65,310	3,371	184	37,786	2,992
Retail Trade	2,862,207	232,358	18,364	1,375	136,785	11,135
Service	951,364	146,135	1,627	287	18,772	3,411
Financial	77,985	28,877	—	—	1,603	565
Unclassified	43,141	6,042	—	—	755	131
Total—All Business Types	5,948,070	606,643	27,799	2,762	260,762	25,705
Professional Income	239,868	123,823	802	501	9,120	5,124
Commission Income	136,418	88,556	548	344	3,429	2,172
Farm Income	904,089	210,577	12,410	3,441	17,686	2,693
Rental Income	242,963	63,460	722	112	5,260	1,066
Total All Types	7,471,408	1,093,059	42,281	7,160	296,257	36,760
Estimated Depreciation Charged in Arriving at Total Net Income	205,744		1,202		5,455	

TYPE OF INCOME	New Brunswick		Quebec		Ontario	
	GROSS	NET	GROSS	NET	GROSS	NET
	\$	\$	\$	\$	\$	\$
Business Income						
Fishing and Forestry	19,795	3,036	2,255	334	12,075	1,308
Mining	5,762	132	349	55	785	140
Manufacturing	4,594	503	191,180	15,943	290,236	24,232
Construction	2,551	437	64,468	5,385	100,903	13,097
Public Utilities	3,217	813	35,174	5,322	43,331	7,214
Wholesale Trade	34,377	1,470	382,883	21,190	297,337	19,207
Retail Trade	86,336	6,672	715,460	50,992	1,175,873	93,030
Service	22,408	3,288	300,077	38,472	372,619	61,267
Financial	1,276	501	18,513	8,042	36,340	11,597
Unclassified	1,326	200	10,985	1,425	21,727	2,294
Total—All Business Types	181,642	17,052	1,721,344	147,160	2,351,226	233,386
Professional Income	6,126	3,503	53,897	25,192	95,165	51,861
Commission Income	2,821	2,067	39,082	25,439	59,582	38,837
Farm Income	11,030	1,486	76,027	7,368	202,118	31,109
Rental Income	3,367	780	83,164	15,150	92,106	21,349
Total All Types	204,986	24,888	1,973,514	220,309	2,800,197	376,542
Estimated Depreciation Charged in Arriving at Total Net Income	3,780		36,828		58,934	

TABLE I—(Cont'd)

1947 TAXATION YEAR—CANADA AND PROVINCES

Statement of Gross and Net Business, Professional, Commission, Farm and Rental Income and Related Depreciation Claimed

(All money figures in thousands of dollars)

TYPE OF INCOME	Manitoba		Saskatchewan		Alberta and N.W.T.	
	GROSS	NET	GROSS	NET	GROSS	NET
	\$	\$	\$	\$	\$	\$
Business Income						
Fishing and Forestry.....	1,197	245	1,655	126	7,900	385
Mining.....	324	94	87	21	2,375	292
Manufacturing.....	19,282	1,742	2,434	443	9,196	1,029
Construction.....	9,921	1,028	7,206	1,063	17,161	2,689
Public Utilities.....	6,310	1,677	5,383	1,251	9,296	2,187
Wholesale Trade.....	46,405	4,639	7,327	1,574	40,344	3,186
Retail Trade.....	169,544	12,500	143,497	17,812	177,604	17,614
Service.....	46,786	8,005	40,434	7,775	65,882	9,573
Financial.....	3,566	1,711	1,962	896	6,408	1,966
Unclassified.....	1,380	194	1,876	646	2,802	579
Total—All Business Types.....	304,715	31,835	211,861	31,607	338,968	39,500
Professional Income.....	13,611	7,205	10,915	6,085	14,742	8,579
Commission Income.....	6,696	4,485	2,622	1,638	8,033	3,927
Farm Income.....	113,078	30,415	208,968	64,738	210,430	56,760
Rental Income.....	11,355	4,838	11,071	6,137	13,221	5,871
Total All Types.....	449,455	78,778	445,437	110,205	585,394	114,637
Estimated Depreciation Charged in Arriving at Total Net Income.....	19,631		31,868		29,819	

TYPE OF INCOME	British Columbia		Yukon		Non-Residents	
	GROSS	NET	GROSS	NET	GROSS	NET
	\$	\$	\$	\$	\$	\$
Business Income						
Fishing and Forestry.....	47,573	12,981	—	—	59	15
Mining.....	337	51	218	53	—	—
Manufacturing.....	59,806	7,339	82	25	4,074	609
Construction.....	18,307	2,115	299	40	—	—
Public Utilities.....	16,896	4,040	—	—	173	43
Wholesale Trade.....	68,642	10,876	—	—	1,177	8
Retail Trade.....	237,054	21,152	83	33	1,607	43
Service.....	75,729	13,361	705	120	6,325	576
Financial.....	8,052	3,447	—	—	265	152
Unclassified.....	1,831	442	170	88	289	43
Total—All Business Types.....	534,227	75,804	1,557	359	13,969	1,473
Professional Income.....	32,374	14,695	18	17	3,098	1,061
Commission Income.....	13,232	9,348	—	—	373	299
Farm Income.....	51,193	12,390	13	7	1,136	170
Rental Income.....	19,339	6,810	8	3	3,350	1,344
Total All Types.....	650,365	119,047	1,596	386	21,926	4,347
Estimated Depreciation Charged in Arriving at Total Net Income.....	17,585		73		569	

Bold Italic Figures Denote Net Loss

TABLE J
1947 TAXATION YEAR—CANADA
Income Distribution By Occupational Classes
(All money figures in thousands of dollars)

INCOME CLASS	FARMERS			FORESTRY OPERATORS			FISHERMEN		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	4,010	\$ 3,371	\$ 92	70	\$ 61	\$ 1	160	\$ 134	\$ 2
\$1,000—1,500.....	4,800	5,808	370	150	186	12	300	377	27
1,500—2,000.....	12,060	21,273	743	290	524	22	670	1,218	54
2,000—2,500.....	10,510	23,431	1,271	160	371	21	610	1,377	104
2,500—3,000.....	6,100	16,577	1,328	90	242	16	470	1,294	135
3,000—3,500.....	3,850	12,410	1,284	180	591	64	370	1,194	150
3,500—4,000.....	2,530	9,409	1,160	70	255	34	240	889	118
4,000—4,500.....	1,920	8,093	1,061	50	210	32	200	849	122
4,500—5,000.....	1,190	5,643	839	10	46	7	100	476	71
5,000—6,000.....	1,340	7,290	1,242	70	374	57	230	1,249	212
6,000—7,000.....	630	4,016	704	40	267	52	70	453	84
7,000—8,000.....	560	4,171	812	60	449	79	80	604	121
8,000—9,000.....	380	3,213	671	10	87	7	40	336	67
9,000—10,000.....	180	1,694	369	30	284	63	20	194	47
10,000—15,000.....	290	3,402	832	20	225	54	20	247	59
Over 15,000.....	90	2,161	803	29	840	318	—	—	—
Total.....	50,440	131,962	13,581	1,329	5,012	839	3,580	10,891	1,373

INCOME CLASS	HUNTERS, TRAPPERS AND GUIDES			Total Primary Producers			MEDICAL DOCTORS AND SURGEONS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....		\$	\$	4,260	\$ 3,582	\$ 95	50	\$ 45	\$ 1
\$1,000—1,500.....				5,250	6,371	409	40	45	3
1,500—2,000.....				13,040	23,046	821	280	497	20
2,000—2,500.....				11,280	25,179	1,396	520	1,165	70
2,500—3,000.....				6,660	18,113	1,479	540	1,464	129
3,000—3,500.....				4,400	14,195	1,498	510	1,682	166
3,500—4,000.....				2,840	10,553	1,312	450	1,684	191
4,000—4,500.....				2,170	9,152	1,215	470	1,984	263
4,500—5,000.....				1,300	6,165	917	400	1,889	270
5,000—6,000.....				1,640	8,913	1,511	640	3,517	542
6,000—7,000.....				740	4,736	840	540	3,494	625
7,000—8,000.....				700	5,224	1,012	460	3,492	671
8,000—9,000.....				430	3,636	745	420	3,591	743
9,000—10,000.....				230	2,172	479	320	3,058	677
10,000—15,000.....				330	3,874	945	1,000	12,007	2,984
Over 15,000.....				119	3,001	1,121	802	17,434	6,035
Total.....	40	47	2	55,389	147,912	15,795	7,442	57,048	13,390

INCOME CLASS	DENTISTS			LAWYERS			ENGINEERS AND ARCHITECTS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	20	\$ 19	\$ 1	90	\$ 75	\$ 2	10	\$ 9	\$ —
\$1,000—1,500.....	50	63	3	130	159	10	60	71	4
1,500—2,000.....	200	369	17	150	258	12	50	92	6
2,000—2,500.....	290	655	51	280	623	44	110	242	12
2,500—3,000.....	300	815	66	240	654	58	90	253	28
3,000—3,500.....	250	804	81	350	1,142	117	80	260	21
3,500—4,000.....	220	831	104	280	1,038	126	80	299	33
4,000—4,500.....	130	558	74	240	1,025	139	50	215	29
4,500—5,000.....	280	1,333	203	200	953	144	—	—	—
5,000—6,000.....	430	2,334	381	380	2,080	345	90	484	83
6,000—7,000.....	310	2,013	357	260	1,693	309	80	516	89
7,000—8,000.....	230	1,713	331	130	976	172	60	452	91
8,000—9,000.....	360	3,076	613	140	1,201	246	70	593	120
9,000—10,000.....	160	1,517	327	220	2,079	451	20	195	42
10,000—15,000.....	270	3,108	745	290	3,553	909	150	1,851	498
Over 15,000.....	57	1,113	376	506	12,887	4,907	114	2,770	1,040
Total.....	3,557	20,321	3,730	3,886	30,396	7,991	1,114	8,302	2,096

TABLE J—(Cont'd)
1947 TAXATION YEAR—CANADA
Income Distribution By Occupational Classes
(All money figures in thousands of dollars)

INCOME CLASS	AUTHORS AND WRITERS			ENTERTAINERS			OSTEOPATHS, CHIROPRACTORS, ETC.		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....		\$	\$	50	\$ 44	\$ 1	10	\$ 8	\$ —
\$1,000—1,500.....				180	228	16	10	10	—
1,500—2,000.....				290	511	38	70	125	6
2,000—2,500.....				270	604	51	50	112	6
2,500—3,000.....				200	548	52	70	188	15
3,000—3,500.....				140	448	53	30	102	9
3,500—4,000.....				100	374	44	40	149	15
4,000—4,500.....				70	304	44	20	87	12
4,500—5,000.....				60	286	42	10	50	7
5,000—6,000.....				40	213	36	30	168	28
6,000—7,000.....				10	63	11	40	259	40
7,000—8,000.....				30	221	45	50	378	81
8,000—9,000.....				11	126	33	20	166	34
9,000—10,000.....							20	183	39
10,000—15,000.....							10	102	27
Over 15,000.....							—	—	—
Total.....	41	104	23	1,451	3,970	466	480	2,087	319

INCOME CLASS	NURSES			OTHER PROFESSIONALS			Total Professionals		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	780	\$ 687	\$ 14	150	\$ 129	\$ 6	1,170	\$ 1,024	\$ 25
\$1,000—1,500.....	1,490	1,827	118	180	227	16	2,150	2,644	172
1,500—2,000.....	590	984	97	280	489	23	1,920	3,344	221
2,000—2,500.....	100	217	22	390	874	55	2,020	4,517	313
2,500—3,000.....	30	86	14	240	656	53	1,710	4,664	415
3,000—3,500.....	—	—	—	120	389	39	1,480	4,827	486
3,500—4,000.....	10	36	6	160	590	71	1,340	5,001	590
4,000—4,500.....	—	—	—	90	374	43	1,070	4,547	604
4,500—5,000.....	—	—	—	100	477	70	1,050	4,988	736
5,000—6,000.....	—	—	—	110	597	91	1,720	9,393	1,506
6,000—7,000.....	—	—	—	70	468	78	1,310	8,506	1,509
7,000—8,000.....	—	—	—	20	144	26	980	7,376	1,417
8,000—9,000.....	—	—	—	50	418	84	1,060	9,045	1,840
9,000—10,000.....	—	—	—	20	193	45	770	7,319	1,601
10,000—15,000.....	—	—	—	70	814	194	1,790	21,435	5,357
Over 15,000.....	—	—	—	25	534	181	1,506	34,808	12,569
Total.....	3,000	3,837	271	2,075	7,373	1,075	23,046	133,438	29,361

INCOME CLASS	EMPLOYEES OF AGRICULTURAL ENTERPRISES			EMPLOYEES OF BUSINESS ENTERPRISES			EMPLOYEES OF INSTITUTIONS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	1,350	\$ 1,155	\$ 25	165,580	\$ 145,888	\$ 3,354	8,360	\$ 7,419	\$ 171
\$1,000—1,500.....	990	1,141	70	345,990	426,614	28,933	14,780	18,200	1,196
1,500—2,000.....	310	534	34	425,950	753,111	46,656	13,130	22,837	1,737
2,000—2,500.....	90	203	14	395,490	887,002	58,942	4,240	9,487	752
2,500—3,000.....	30	84	12	198,740	544,238	46,905	1,900	5,226	496
3,000—3,500.....	10	36	2	85,520	278,215	29,390	570	1,867	208
3,500—4,000.....	20	74	7	40,840	153,919	18,624	460	1,724	216
4,000—4,500.....	—	—	—	22,320	95,622	12,879	340	1,468	205
4,500—5,000.....	20	95	14	12,510	59,969	8,766	220	1,056	152
5,000—6,000.....	10	57	10	15,190	83,030	13,163	300	1,618	260
6,000—7,000.....	—	—	—	8,360	54,379	9,506	120	772	127
7,000—8,000.....	—	—	—	5,470	41,311	7,853	90	679	126
8,000—9,000.....	—	—	—	3,530	30,262	6,150	80	684	132
9,000—10,000.....	—	—	—	2,370	22,606	4,832	30	274	62
10,000—15,000.....	—	—	—	6,160	74,213	18,400	40	462	109
Over 15,000.....	—	—	—	3,878	95,759	35,837	21	385	118
Total.....	2,830	3,379	188	1,737,898	3,746,138	350,190	44,681	74,158	6,067

TABLE J—(Cont'd)
1947 TAXATION YEAR—CANADA
Income Distribution By Occupational Classes
(All money figures in thousands of dollars)

INCOME CLASS	EMPLOYEES OF EDUCATIONAL INSTITUTIONS			EMPLOYEES OF BRITISH AND FOREIGN GOVERNMENTS			EMPLOYEES OF DOMINION GOVERNMENT		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	4,830	\$ 4,305	\$ 89	30	\$ 28	\$ 1	4,500	\$ 4,038	\$ 98
\$1,000—1,500.....	17,360	22,523	1,528	130	178	14	17,930	23,051	1,632
1,500—2,000.....	14,980	26,793	2,074	250	449	39	30,850	54,761	3,394
2,000—2,500.....	9,140	21,061	1,874	60	132	10	23,450	53,590	3,356
2,500—3,000.....	5,710	16,121	1,616	10	28	4	8,600	23,884	2,012
3,000—3,500.....	3,560	11,934	1,314	10	36	4	3,670	12,105	1,273
3,500—4,000.....	2,320	9,009	1,105	10	36	7	1,730	6,671	801
4,000—4,500.....	1,200	5,275	704	10	42	7	770	3,367	449
4,500—5,000.....	500	2,442	345	—	—	—	780	3,782	542
5,000—6,000.....	520	2,915	449	20	110	18	550	3,029	474
6,000—7,000.....	260	1,732	293	10	61	11	230	1,526	258
7,000—8,000.....	80	630	115	—	—	—	270	2,073	388
8,000—9,000.....	50	427	85	—	—	—	70	601	117
9,000—10,000.....	—	—	—	—	—	—	90	869	187
10,000—15,000.....	20	231	57	—	—	—	150	1,887	484
Over 15,000.....	10	199	63	—	—	—	46	867	253
Total.....	60,540	125,597	11,711	540	1,100	115	93,686	196,101	15,718

INCOME CLASS	EMPLOYEES OF PROVINCIAL GOVERNMENTS			EMPLOYEES OF MUNICIPAL AND SMALLER GOVERNMENTS			EMPLOYEES OF PRIVATE INDIVIDUALS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	3,560	\$ 3,229	\$ 75	1,610	\$ 1,429	\$ 33	1,010	\$ 886	\$ 19
\$1,000—1,500.....	10,220	13,013	839	5,530	7,018	464	860	1,011	62
1,500—2,000.....	13,780	24,972	1,439	17,630	32,341	1,515	390	665	42
2,000—2,500.....	8,930	20,623	1,247	18,250	41,689	2,353	60	133	9
2,500—3,000.....	4,260	12,062	990	5,750	16,059	1,304	70	190	16
3,000—3,500.....	2,210	7,394	735	1,460	4,785	477	—	—	—
3,500—4,000.....	1,370	5,325	608	760	2,903	339	—	—	—
4,000—4,500.....	630	2,801	348	320	1,401	181	—	—	—
4,500—5,000.....	430	2,138	292	150	725	103	—	—	—
5,000—6,000.....	360	2,027	305	300	1,673	251	—	—	—
6,000—7,000.....	280	1,892	313	130	856	136	—	—	—
7,000—8,000.....	110	847	150	60	452	78	—	—	—
8,000—9,000.....	100	855	168	30	257	48	—	—	—
9,000—10,000.....	80	770	162	10	103	22	—	—	—
10,000—15,000.....	81	993	240	50	562	145	—	—	—
Over 15,000.....				—	—	—	—	—	—
Total.....	46,401	98,941	7,911	52,040	112,253	7,449	2,390	2,885	148

INCOME CLASS	EMPLOYEES OF ARMED SERVICES			UNCLASSIFIED EMPLOYEES			Total Employees		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	2,230	\$ 2,295	\$ 61	100	\$ 87	\$ 2	193,160	\$ 170,759	\$ 3,928
\$1,000—1,500.....	4,230	5,434	311	80	98	7	418,100	518,281	35,056
1,500—2,000.....	5,020	9,405	282	40	69	3	522,330	925,937	57,215
2,000—2,500.....	3,350	7,812	422	30	70	5	463,090	1,041,802	68,984
2,500—3,000.....	1,350	3,986	356	20	54	6	226,440	621,932	53,717
3,000—3,500.....	1,630	5,637	564	80	275	28	98,720	322,284	33,995
3,500—4,000.....	640	2,558	296	120	462	51	48,270	182,681	22,054
4,000—4,500.....	560	2,501	314	20	104	12	26,170	112,581	15,099
4,500—5,000.....	170	843	118	10	45	7	14,790	71,095	10,339
5,000—6,000.....	100	575	89	—	—	—	17,350	95,034	15,019
6,000—7,000.....	70	467	72	10	71	16	9,470	61,756	10,732
7,000—8,000.....	60	473	94	—	—	—	6,140	46,465	8,804
8,000—9,000.....	10	84	16	—	—	—	3,870	33,170	6,716
9,000—10,000.....	—	—	—	—	—	—	2,580	24,622	5,265
10,000—15,000.....	10	115	30	—	—	—	6,510	78,429	19,451
Over 15,000.....	—	—	—	—	—	—	3,956	97,244	36,285
Total.....	19,430	42,185	3,025	510	1,335	137	2,060,946	4,404,072	402,659

TABLE J—(Cont'd)
1947 TAXATION YEAR—CANADA
Income Distribution By Occupational Classes

(All money figures in thousands of dollars)

INCOME CLASS	Salesmen			SOLE PROPRIETORS			PARTNERS IN BUSINESS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	590	\$ 498	\$ 12	3,760	\$ 3,079	\$ 93	1,830	\$ 1,542	\$ 39
\$1,000—1,500.....	1,070	1,337	83	5,740	7,031	446	3,000	3,690	236
1,500—2,000.....	3,120	5,583	236	18,320	32,549	1,068	6,500	11,470	522
2,000—2,500.....	3,600	8,243	443	18,060	40,319	2,076	7,250	16,165	965
2,500—3,000.....	2,820	7,814	584	12,310	33,709	2,635	5,560	15,217	1,357
3,000—3,500.....	2,180	7,115	720	8,200	26,421	2,647	3,480	11,208	1,206
3,500—4,000.....	1,610	6,054	708	5,500	20,550	2,412	2,590	9,670	1,236
4,000—4,500.....	1,140	4,891	654	3,970	16,721	2,207	2,270	9,629	1,352
4,500—5,000.....	780	3,744	563	3,260	15,383	2,245	1,870	8,831	1,327
5,000—6,000.....	1,170	6,382	1,019	4,210	23,009	3,683	2,390	13,068	2,164
6,000—7,000.....	670	4,370	776	3,360	21,723	3,839	1,610	10,415	1,863
7,000—8,000.....	510	3,808	716	1,810	13,519	2,576	1,050	7,809	1,524
8,000—9,000.....	220	1,864	380	1,530	12,911	2,609	820	6,948	1,426
9,000—10,000.....	260	2,483	535	1,250	11,832	2,577	690	6,553	1,424
10,000—15,000.....	720	8,627	2,122	3,250	39,383	9,823	1,730	20,705	5,200
Over 15,000.....	340	7,211	2,530	2,441	59,147	22,203	1,386	34,918	13,190
Total.....	20,800	80,024	12,081	96,971	377,286	63,139	44,026	187,838	35,031

INCOME CLASS	Total Business Proprietors			INVESTMENT INCOME PREDOMINATES			PENSION INCOME PREDOMINATES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	5,590	\$ 4,621	\$ 132	6,010	\$ 5,242	\$ 109	1,410	\$ 1,260	\$ 26
\$1,000—1,500.....	8,740	10,721	682	10,540	12,897	799	1,830	2,240	127
1,500—2,000.....	24,820	44,019	1,590	8,840	15,271	1,194	2,470	4,348	214
2,000—2,500.....	25,310	56,484	3,041	6,100	13,609	1,364	1,260	2,794	209
2,500—3,000.....	17,870	48,926	3,992	4,370	11,908	1,501	720	1,961	187
3,000—3,500.....	11,680	37,629	3,853	2,900	9,338	1,381	420	1,334	153
3,500—4,000.....	8,090	30,220	3,648	1,940	7,277	1,189	310	1,159	142
4,000—4,500.....	6,240	26,350	3,559	1,750	7,387	1,296	170	723	105
4,500—5,000.....	5,130	24,214	3,572	1,390	6,581	1,203	180	852	135
5,000—6,000.....	6,600	36,077	5,847	1,520	8,318	1,653	150	794	122
6,000—7,000.....	4,970	32,138	5,702	1,190	7,646	1,677	70	456	81
7,000—8,000.....	2,860	21,328	4,100	1,080	8,116	1,894	40	295	59
8,000—9,000.....	2,350	19,859	4,035	770	6,514	1,587	20	165	31
9,000—10,000.....	1,940	18,385	4,001	590	5,627	1,434	—	—	—
10,000—15,000.....	4,980	60,088	15,023	1,850	22,263	6,415	50	615	161
Over 15,000.....	3,827	94,065	35,393	2,019	73,851	35,367	40	1,032	403
Total.....	140,997	565,124	98,170	52,859	221,845	60,063	9,140	20,028	2,155

INCOME CLASS	Total Financial			Estates			Deceased			Unclassified		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000....	7,420	\$ 6,502	\$ 135	890	\$ 272	\$ 41	50	\$ 42	\$ 1	160	\$ 144	\$ 3
\$1,000—1,500...	12,370	15,137	926	140	170	71	160	209	13	130	159	9
1,500—2,000...	11,310	19,619	1,408	110	185	28	370	650	32	140	246	13
2,000—2,500...	7,360	16,403	1,573	70	157	28	190	422	30	80	179	16
2,500—3,000...	5,090	13,869	1,688	50	135	25	80	216	19	60	165	18
3,000—3,500...	3,320	10,672	1,534	70	223	48	80	257	30	10	31	3
3,500—4,000...	2,250	8,436	1,331	20	75	17	40	152	24	—	—	—
4,000—4,500...	1,920	8,110	1,401	20	84	17	10	40	7	10	42	8
4,500—5,000...	1,570	7,433	1,338	20	94	24	10	48	8	—	—	—
5,000—6,000...	1,670	9,112	1,775	20	115	25	20	106	18	—	—	—
6,000—7,000...	1,260	8,102	1,758	50	312	80	10	68	11	—	—	—
7,000—8,000...	1,120	8,411	1,953	20	149	44	30	214	49	—	—	—
8,000—9,000...	790	6,679	1,618	20	177	49	10	82	12	11	95	28
9,000—10,000...	590	5,627	1,434	—	—	—	30	284	61	—	—	—
10,000—15,000...	1,900	22,878	6,576	10	102	29	—	—	—	—	—	—
Over 15,000...	2,059	74,883	35,770	31	1,059	536	47	1,355	568	—	—	—
Total.....	61,999	241,873	62,218	1,541	3,309	1,062	1,137	4,145	883	601	1,061	98

TABLE K

1943, 1944 AND 1945 TAXATION YEARS

Number of Taxpayers, Income Assessed and Tax Assessed by Income Classes
and Occupational Classes

CANADA

(All money figures in thousands of dollars)

		1943			1944			1945		
		Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed
Below \$	700	39,068	\$ 26,054	\$ 545	34,039	\$ 22,563	\$ 401	30,630	\$ 20,281	\$ 304
\$ 700-	800	100,607	75,559	4,831	92,083	69,121	3,457	92,995	69,789	2,435
800-	900	105,183	89,244	9,610	97,843	83,142	7,174	98,807	83,930	5,039
900-	1,000	102,882	97,229	12,384	100,263	95,122	9,757	101,914	96,701	7,124
1,000-	1,100	92,467	96,962	14,125	93,599	98,187	11,775	95,595	100,248	8,990
1,100-	1,200	78,160	89,953	14,494	81,836	93,999	12,655	82,335	94,569	9,850
1,200-	1,300*	127,868	159,831	16,845	121,164	151,571	14,831	124,853	156,106	11,691
1,300-	1,400	126,869	171,190	17,612	126,437	170,508	16,533	135,768	183,100	13,603
1,400-	1,500	119,033	172,552	18,581	121,410	175,897	17,718	131,735	190,861	14,661
1,500-	1,600	116,661	180,740	20,624	120,418	186,532	19,507	133,706	207,067	16,303
1,600-	1,700	116,734	192,384	21,812	121,198	199,828	21,073	125,496	206,987	16,947
1,700-	1,800	107,231	187,569	22,063	115,362	201,756	21,451	117,055	204,719	17,139
1,800-	1,900	104,729	193,147	23,526	112,970	208,747	23,012	114,690	211,922	18,703
1,900-	2,000	96,751	187,485	24,372	101,580	197,906	22,416	102,405	199,537	18,413
2,000-	2,100	90,608	185,463	25,004	96,658	198,026	23,421	96,172	197,068	19,246
2,100-	2,200	79,571	170,922	24,319	86,724	186,320	23,145	85,146	182,931	18,888
2,200-	2,300	69,963	157,315	23,329	77,340	173,896	22,568	70,977	159,555	17,315
2,300-	2,400	60,889	143,002	22,164	68,760	161,486	21,672	61,370	144,095	16,367
2,400-	2,500	52,458	128,349	20,665	60,190	147,335	20,441	52,560	128,630	15,349
2,500-	2,600	43,442	110,687	18,305	50,159	127,781	18,163	43,560	110,977	13,734
2,600-	2,700	37,734	99,809	17,140	42,123	111,548	16,646	37,727	99,847	12,956
2,700-	2,800	29,590	80,932	14,326	35,292	96,950	15,001	31,629	86,874	11,829
2,800-	2,900	26,166	74,379	13,686	30,025	85,496	13,788	26,835	76,421	10,831
2,900-	3,000	23,454	69,007	13,133	25,577	75,404	12,675	23,226	68,482	10,066
3,000-	3,500	75,133	241,954	49,640	84,258	271,297	49,590	78,216	251,936	40,478
3,500-	4,000	39,574	147,242	33,822	45,461	169,216	35,279	44,605	165,992	30,455
4,000-	4,500	23,710	100,383	25,348	26,933	114,051	26,418	26,445	111,881	22,778
4,500-	5,000	15,519	73,548	20,101	17,702	83,867	21,139	18,003	85,224	18,994
5,000-	6,000	18,955	102,808	30,584	21,141	114,615	31,653	22,207	120,500	29,318
6,000-	7,000	10,919	70,360	23,104	12,104	78,024	23,919	12,630	81,376	22,146
7,000-	8,000	7,363	54,933	19,334	8,127	60,669	20,102	8,427	62,907	18,552
8,000-	9,000	4,933	41,704	15,524	5,479	46,329	16,222	5,734	48,543	15,183
9,000-	10,000	3,784	35,951	14,152	3,962	37,490	13,885	4,244	40,176	13,295
10,000-	15,000	8,797	105,083	45,615	9,457	112,361	46,470	9,821	116,722	44,058
15,000-	20,000	2,912	50,064	25,109	3,015	51,630	25,114	3,055	52,108	23,513
20,000-	25,000	1,333	29,656	15,906	1,351	30,008	15,965	1,433	31,919	15,868
25,000-	50,000	1,762	58,361	35,244	1,764	58,295	34,661	1,744	57,616	32,465
50,000-	100,000	443	30,301	21,180	415	27,364	18,641	414	27,136	17,554
Over 100,000		99	16,712	13,162	100	16,704	12,795	82	13,441	9,671
Total		2,163,354	4,298,824	801,320	2,254,319	4,591,041	781,133	2,254,246	4,548,174	662,111
Farmers		40,759	81,152	11,621	61,295	136,093	20,481	51,449	107,905	13,392
Professionals		19,796	95,009	30,748	20,929	106,549	34,528	21,793	112,180	33,339
Employees		1,903,454	3,472,878	569,590	1,953,556	3,639,009	536,600	1,955,984	3,595,642	442,073
Salesmen		12,728	40,883	9,566	16,743	54,210	11,968	18,309	62,447	12,868
Business Proprietors		109,137	333,837	83,083	117,241	362,507	83,140	128,253	401,704	80,940
Armed Services		20,690	61,979	9,493	22,812	69,033	9,544	19,966	58,162	6,929
Financial		39,231	161,944	70,632	43,367	171,805	69,412	43,557	169,834	61,569
Estates		2,629	6,358	3,353	2,722	6,260	3,064	2,234	4,597	2,249
All Others		14,930	44,784	13,234	15,654	45,575	12,396	12,701	35,703	8,752
Total		2,163,354	4,298,824	801,320	2,254,319	4,591,041	781,133	2,254,246	4,548,174	662,111

* Taxation of married persons commences at \$1,200.

TABLE K—(Cont'd)

1943, 1944 AND 1945 TAXATION YEARS

Number of Taxpayers, Income Assessed and Tax Assessed by Income Classes
and Occupational Classes

PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

	1943			1944			1945		
	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed
Below \$ 700.....	115	\$ 77	\$ 1	122	\$ 83	\$ 1	137	\$ 93	\$ 1
\$ 700- 800.....	346	259	16	377	284	14	385	288	10
800- 900.....	269	227	23	310	263	22	332	283	17
900- 1,000.....	194	183	23	245	233	24	272	258	19
1,000- 1,100.....	157	165	22	159	167	20	224	234	20
1,100- 1,200.....	133	153	24	160	183	24	152	175	18
1,200- 1,300*.....	328	410	26	304	380	26	356	446	23
1,300- 1,400.....	347	468	28	311	419	27	409	550	26
1,400- 1,500.....	274	397	30	267	386	28	402	581	32
1,500- 1,600.....	223	345	27	273	423	33	325	502	30
1,600- 1,700.....	191	315	26	229	378	28	304	500	30
1,700- 1,800.....	217	378	33	221	386	32	228	399	30
1,800- 1,900.....	168	311	28	197	363	31	252	466	35
1,900- 2,000.....	152	296	34	175	341	31	173	337	29
2,000- 2,100.....	145	297	33	171	350	37	185	379	32
2,100- 2,200.....	132	283	36	143	307	36	155	333	32
2,200- 2,300.....	93	209	24	120	270	30	116	261	28
2,300- 2,400.....	89	209	25	102	240	29	114	268	27
2,400- 2,500.....	68	166	21	98	240	29	71	174	19
2,500- 2,600.....	92	234	34	72	183	25	103	262	30
2,600- 2,700.....	69	183	23	85	225	29	70	185	21
2,700- 2,800.....	72	197	31	71	195	25	80	220	28
2,800- 2,900.....	63	179	30	72	205	27	74	210	26
2,900- 3,000.....	52	154	26	55	162	22	52	154	23
3,000- 3,500.....	197	631	115	241	778	131	223	720	112
3,500- 4,000.....	109	406	89	128	476	94	112	414	77
4,000- 4,500.....	62	263	62	62	262	59	74	312	60
4,500- 5,000.....	53	251	64	60	282	70	54	256	55
5,000- 6,000.....	67	358	99	88	473	121	89	478	109
6,000- 7,000.....	33	212	70	47	304	91	48	307	81
7,000- 8,000.....	33	246	83	24	178	58	33	247	70
8,000- 9,000.....	15	127	44	14	118	41	18	152	43
9,000- 10,000.....	15	143	56	17	162	59	24	226	74
10,000- 15,000.....	24	288	126	29	350	139	29	332	115
15,000- 20,000.....	7	151	83	9	251	96	7	168	91
20,000- 25,000.....									
25,000- 50,000.....									
50,000-100,000.....									
Over 100,000.....									
Total.....	4,604	9,171	1,515	5,058	10,300	1,589	5,682	11,170	1,473
Farmers.....	247	454	49	193	374	42	321	582	44
Professionals.....	111	373	89	102	384	94	115	436	94
Employees.....	3,191	5,433	737	3,708	6,514	824	4,217	7,193	772
Salesmen.....	65	158	23	68	190	30	62	157	21
Business Proprietors.....	610	1,791	401	613	1,859	398	649	1,971	363
Armed Services.....	134	378	46	136	408	47	91	256	26
Financial.....	234	534	143	226	537	141	216	528	130
Estates.....	8	42	26	10	30	13	8	41	22
All Others.....	4	8	1	2	4	—	3	6	1
Total.....	4,604	9,171	1,515	5,058	10,300	1,589	5,682	11,170	1,473

* Taxation of married persons commences at \$1,200.

TABLE K—(Cont'd)

1943, 1944 AND 1945 TAXATION YEARS

Number of Taxpayers, Income Assessed and Tax Assessed by Income Classes
and Occupational Classes

NOVA SCOTIA

(All money figures in thousands of dollars)

	1943			1944			1945		
	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed
Below \$ 700.....	1,474	\$ 1,000	\$ 23	1,488	\$ 997	\$ 17	1,364	\$ 905	\$ 12
\$ 700— 800.....	4,179	3,135	198	4,043	3,034	153	4,021	3,013	106
800— 900.....	3,975	3,374	368	3,913	3,321	285	3,789	3,216	194
900— 1,000.....	3,762	3,567	458	3,648	3,458	356	3,864	3,664	266
1,000— 1,100.....	3,343	3,510	516	3,505	3,677	445	3,505	3,677	337
1,100— 1,200.....	2,827	3,254	529	2,943	3,383	456	2,898	3,326	344
1,200— 1,300*.....	5,541	6,938	651	4,868	6,093	542	5,164	6,460	424
1,300— 1,400.....	5,573	7,516	714	5,397	7,286	667	5,840	7,878	534
1,400— 1,500.....	5,006	7,254	718	5,087	7,371	709	5,567	8,062	573
1,500— 1,600.....	4,778	7,401	787	4,916	7,612	776	5,599	8,675	650
1,600— 1,700.....	4,637	7,649	807	5,008	8,257	838	5,264	8,676	691
1,700— 1,800.....	4,424	7,732	852	4,778	8,354	869	4,929	8,619	698
1,800— 1,900.....	4,093	7,557	886	4,616	8,531	929	4,922	9,098	767
1,900— 2,000.....	3,900	7,576	961	4,171	8,127	930	4,383	8,540	758
2,000— 2,100.....	3,613	7,402	936	4,105	8,417	957	3,948	8,090	763
2,100— 2,200.....	3,098	6,654	890	3,731	8,016	945	3,781	8,124	801
2,200— 2,300.....	2,565	5,768	832	3,236	7,279	898	3,280	7,374	759
2,300— 2,400.....	2,320	5,448	805	2,916	6,851	883	2,789	6,547	692
2,400— 2,500.....	2,048	5,014	778	2,556	6,259	836	2,306	5,641	636
2,500— 2,600.....	1,717	4,374	693	2,191	5,580	757	1,890	4,818	566
2,600— 2,700.....	1,454	3,853	634	1,907	5,053	722	1,725	4,566	562
2,700— 2,800.....	1,210	3,324	567	1,595	4,381	649	1,403	3,853	488
2,800— 2,900.....	1,044	2,971	536	1,317	3,751	573	1,107	3,152	422
2,900— 3,000.....	909	2,677	497	1,152	3,398	547	983	2,900	406
3,000— 3,500.....	3,165	10,194	2,029	3,869	12,489	2,238	3,013	9,694	1,493
3,500— 4,000.....	1,463	5,448	1,225	1,846	6,871	1,414	1,598	5,931	1,062
4,000— 4,500.....	867	3,680	911	1,068	4,528	1,017	907	3,839	768
4,500— 5,000.....	509	2,412	661	570	2,699	679	570	2,701	594
5,000— 6,000.....	678	3,683	1,097	741	4,013	1,100	759	4,115	997
6,000— 7,000.....	341	2,194	721	382	2,469	759	374	2,419	648
7,000— 8,000.....	272	2,036	719	268	1,997	646	268	2,004	586
8,000— 9,000.....	164	1,386	509	187	1,575	553	180	1,522	471
9,000— 10,000.....	145	1,366	546	155	1,463	538	133	1,254	418
10,000— 15,000.....	318	3,839	1,735	345	4,090	1,653	380	4,510	1,684
15,000— 20,000.....	100	1,704	924	91	1,550	758	91	1,551	696
20,000— 25,000.....	39	863	464	41	911	486	38	844	420
25,000— 50,000.....	34	1,037	590	33	992	569	31	967	510
50,000—100,000.....	7	484	346	5	377	276	6	446	288
Over 100,000.....									
Total.....	85,592	165,274	28,113	92,688	184,510	28,425	92,669	180,671	23,084
Farmers.....	206	462	88	219	501	90	205	453	67
Professionals.....	553	3,079	1,059	645	3,584	1,139	589	3,514	1,076
Employees.....	77,259	136,789	20,174	84,023	154,408	20,731	83,924	150,828	16,290
Salesmen.....	116	450	120	203	687	157	272	1,076	245
Business Proprietors.....	3,731	13,495	3,813	3,888	14,186	3,635	4,180	14,646	3,216
Armed Services.....	1,448	4,238	592	1,516	4,602	599	1,340	3,957	446
Financial.....	1,601	4,734	1,661	1,505	4,573	1,532	1,568	4,640	1,373
Estates.....	60	157	83	71	151	70	76	151	66
All Others.....	618	1,870	523	618	1,818	472	515	1,406	305
Total.....	85,592	165,274	28,113	92,688	184,510	28,425	92,669	180,671	23,084

* Taxation of married persons commences at \$1,200.

TABLE K—(Cont'd)

1943, 1944 AND 1945 TAXATION YEARS

Number of Taxpayers, Income Assessed and Tax Assessed by Income Classes
and Occupational Classes

NEW BRUNSWICK

(All money figures in thousands of dollars)

	1943			1944			1945		
	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed
Below \$ 700.....	1,026	\$ 693	\$ 14	985	\$ 660	\$ 12	1,029	\$ 693	\$ 9
\$ 700— 800.....	2,648	1,988	121	2,945	2,209	111	3,093	2,321	83
800— 900.....	2,484	2,107	221	2,746	2,328	199	3,016	2,560	155
900— 1,000.....	2,029	1,921	240	2,473	2,343	239	2,781	2,635	194
1,000— 1,100.....	1,777	1,865	261	2,058	2,154	255	2,242	2,353	211
1,100— 1,200.....	1,437	1,653	257	1,744	2,003	268	1,749	2,008	210
1,200— 1,300*.....	3,096	3,875	300	3,187	3,989	311	3,721	4,653	268
1,300— 1,400.....	3,048	4,109	317	3,234	4,359	341	3,928	5,298	326
1,400— 1,500.....	2,733	3,960	333	2,959	4,285	364	3,579	5,185	321
1,500— 1,600.....	2,584	4,001	370	2,988	4,625	400	3,642	5,641	366
1,600— 1,700.....	2,539	4,185	388	2,901	4,782	408	3,295	5,432	399
1,700— 1,800.....	2,247	3,925	397	2,574	4,503	412	2,870	5,016	371
1,800— 1,900.....	2,063	3,809	411	2,382	4,401	424	2,711	5,007	403
1,900— 2,000.....	1,786	3,478	405	2,111	4,112	434	2,547	4,959	406
2,000— 2,100.....	1,840	3,768	462	2,087	4,275	451	2,264	4,638	422
2,100— 2,200.....	1,643	3,530	455	1,777	3,819	433	2,104	4,517	434
2,200— 2,300.....	1,398	3,143	430	1,583	3,557	428	1,555	3,494	357
2,300— 2,400.....	1,270	2,986	416	1,466	3,444	431	1,336	3,138	335
2,400— 2,500.....	1,124	2,749	390	1,252	3,064	380	1,135	2,778	307
2,500— 2,600.....	979	2,516	374	1,104	2,812	370	1,077	2,744	324
2,600— 2,700.....	713	1,889	292	1,008	2,668	381	904	2,392	292
2,700— 2,800.....	632	1,736	288	818	2,248	321	803	2,205	283
2,800— 2,900.....	590	1,680	274	708	2,015	312	677	1,928	257
2,900— 3,000.....	526	1,548	267	528	1,556	249	593	1,749	238
3,000— 3,500.....	1,856	5,984	1,142	2,185	7,041	1,207	2,011	6,491	1,001
3,500— 4,000.....	889	3,306	718	1,107	4,111	828	1,088	4,043	713
4,000— 4,500.....	544	2,308	566	592	2,507	573	589	2,486	492
4,500— 5,000.....	326	1,541	420	410	1,940	483	421	1,993	436
5,000— 6,000.....	449	2,426	731	457	2,479	684	501	2,711	644
6,000— 7,000.....	237	1,536	501	262	1,688	512	261	1,692	461
7,000— 8,000.....	149	1,104	388	192	1,433	473	182	1,355	387
8,000— 9,000.....	81	687	260	104	873	302	122	1,036	320
9,000— 10,000.....	77	725	280	71	674	250	87	827	272
10,000— 15,000.....	169	2,025	892	184	2,184	910	197	2,344	889
15,000— 20,000.....	58	990	492	61	1,057	507	64	1,102	500
20,000— 25,000.....	17	362	193	24	513	265	28	617	308
25,000— 50,000.....	30	1,050	636	24	861	522	24	860	483
50,000—100,000.....	6	945	720	7	537	371	6	402	269
Over 100,000.....									
Total.....	47,100	92,103	15,622	53,298	104,109	15,821	58,232	111,303	14,146
Farmers.....	120	249	39	168	325	35	205	421	50
Professionals.....	387	1,882	570	449	2,249	674	416	2,364	693
Employees.....	41,895	74,252	10,457	47,412	84,435	10,783	52,079	90,798	9,526
Salesmen.....	125	413	90	290	897	185	408	1,338	240
Business Proprietors.....	2,708	8,632	2,144	2,941	9,529	2,193	3,083	10,082	2,028
Armed Services.....	759	2,181	288	717	2,164	276	664	1,925	213
Financial.....	893	4,145	1,966	1,000	3,966	1,578	999	3,718	1,296
Estates.....	52	72	29	46	51	22	40	67	25
All Others.....	161	277	39	275	493	75	338	590	75
Total.....	47,100	92,103	15,622	53,298	104,109	15,821	58,232	111,303	14,146

* Taxation of married persons commences at \$1,200.

TABLE K—(Cont'd)

1943, 1944 AND 1945 TAXATION YEARS

Number of Taxpayers, Income Assessed and Tax Assessed by Income Classes
and Occupational Classes

QUEBEC

(All money figures in thousands of dollars)

	1943			1944			1945		
	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed
Below \$ 700.....	10,269	\$ 6,932	\$ 127	8,982	\$ 6,019	\$ 95	8,150	\$ 5,476	\$ 66
\$ 700— 800.....	26,816	20,126	1,279	23,992	18,004	866	24,999	18,743	614
800— 900.....	25,380	21,536	2,224	23,667	20,101	1,634	24,552	20,842	1,186
900— 1,000.....	25,489	24,053	2,943	23,033	21,859	2,132	24,334	23,087	1,593
1,000— 1,100.....	23,421	24,573	3,462	21,971	23,071	2,633	22,030	23,097	1,962
1,100— 1,200.....	20,341	23,428	3,641	20,127	23,130	2,963	19,253	22,114	2,172
1,200— 1,300.....	33,210	41,555	4,191	30,677	38,385	3,510	30,899	38,659	2,638
1,300— 1,400.....	33,272	44,885	4,461	32,315	43,584	3,947	35,772	48,238	3,138
1,400— 1,500.....	30,606	44,358	4,535	31,189	45,192	4,274	34,356	49,777	3,371
1,500— 1,600.....	28,260	43,774	4,762	30,276	46,912	4,519	34,445	53,360	3,671
1,600— 1,700.....	28,645	47,177	5,011	29,668	48,919	4,723	31,499	52,013	3,705
1,700— 1,800.....	25,560	44,734	4,900	27,654	48,363	4,644	28,961	50,640	3,704
1,800— 1,900.....	24,659	45,475	5,160	26,710	49,358	4,878	27,985	51,712	4,046
1,900— 2,000.....	22,112	42,940	5,141	23,482	45,741	4,765	24,259	47,265	3,862
2,000— 2,100.....	20,717	42,432	5,374	22,287	45,668	4,818	22,887	46,910	4,080
2,100— 2,200.....	17,643	37,915	4,972	19,979	42,919	4,797	20,142	43,263	4,066
2,200— 2,300.....	15,481	34,797	4,785	17,131	38,520	4,530	16,032	36,042	3,555
2,300— 2,400.....	13,075	30,702	4,518	15,203	35,701	4,397	14,377	33,755	3,496
2,400— 2,500.....	11,120	27,223	4,133	13,169	32,242	4,085	12,022	29,425	3,218
2,500— 2,600.....	9,415	24,000	3,761	10,798	27,510	3,595	9,782	24,920	2,814
2,600— 2,700.....	8,457	22,364	3,666	9,150	24,222	3,352	8,752	23,157	2,794
2,700— 2,800.....	6,820	18,727	3,194	7,628	20,947	2,999	7,160	19,644	2,475
2,800— 2,900.....	5,925	16,849	2,938	6,582	18,742	2,825	6,279	17,880	2,356
2,900— 3,000.....	5,308	15,618	2,825	5,588	16,465	2,596	5,343	15,751	2,158
3,000— 3,500.....	17,346	55,876	11,138	18,618	59,958	10,350	18,413	59,314	9,010
3,500— 4,000.....	9,522	35,473	7,963	10,414	38,798	7,752	10,595	39,471	6,933
4,000— 4,500.....	6,002	25,414	6,258	6,349	26,866	6,003	6,577	27,809	5,416
4,500— 5,000.....	3,933	18,664	4,954	4,204	19,927	4,846	4,384	20,760	4,454
5,000— 6,000.....	4,821	26,160	7,595	5,220	28,318	7,562	5,656	30,713	7,238
6,000— 7,000.....	2,908	18,725	6,116	3,108	20,030	5,990	3,312	21,337	5,653
7,000— 8,000.....	1,967	14,672	5,089	2,137	15,957	5,145	2,234	16,660	4,814
8,000— 9,000.....	1,408	11,893	4,390	1,536	12,986	4,476	1,548	13,107	4,040
9,000— 10,000.....	987	9,449	3,727	1,028	9,712	3,528	1,104	10,473	3,417
10,000— 15,000.....	2,490	29,974	13,062	2,535	30,240	12,405	2,614	31,090	11,625
15,000— 20,000.....	836	14,657	7,418	863	14,832	7,207	873	14,892	6,747
20,000— 25,000.....	439	9,649	5,165	426	9,500	5,137	463	10,280	5,124
25,000— 50,000.....	627	20,724	12,511	605	19,840	11,784	578	19,017	10,779
50,000— 100,000.....	174	11,595	8,080	165	10,979	7,539	166	11,098	7,186
Over 100,000.....	38	6,128	4,772	45	7,004	5,384	33	5,853	4,407
Total.....	525,499	1,055,226	200,241	538,511	1,106,521	188,685	552,820	1,127,644	163,583
Farmers.....	690	1,294	165	841	1,685	199	1,429	2,672	223
Professionals.....	6,464	25,347	7,322	6,516	27,207	7,793	7,078	29,690	7,788
Employees.....	472,800	862,487	141,138	481,692	898,961	129,127	491,461	908,984	103,096
Salesmen.....	5,207	16,591	3,727	5,958	19,546	4,173	6,102	20,985	4,166
Business Proprietors.....	23,598	78,032	19,113	25,709	84,035	18,809	30,202	95,391	18,488
Armed Services.....	3,841	11,944	2,133	4,084	12,883	2,203	3,450	10,357	1,360
Financial.....	8,505	44,361	21,413	8,939	46,710	21,539	8,999	46,387	19,582
Estates.....	411	1,769	1,074	487	1,619	899	389	1,583	873
All Others.....	3,983	13,401	4,156	4,285	13,875	3,943	3,710	11,595	3,007
Total.....	525,499	1,055,226	200,241	538,511	1,106,521	188,685	552,820	1,127,644	163,583

* Taxation of married persons commences at \$1,200.

TABLE K—(Cont'd)

1943, 1944 AND 1945 TAXATION YEARS

Number of Taxpayers, Income Assessed and Tax Assessed by Income Classes
and Occupational Classes

ONTARIO

(All money figures in thousands of dollars)

	1943			1944			1945		
	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed
Below \$ 700.....	14,195	\$ 9,352	\$ 228	12,193	\$ 7,990	\$ 167	11,849	\$ 7,763	\$ 134
\$ 700- 800.....	41,255	31,009	1,990	36,210	27,207	1,372	35,775	26,873	957
800- 900.....	45,436	38,608	4,159	40,369	34,323	2,985	40,379	34,316	2,090
900- 1,000.....	47,990	45,386	5,808	43,640	41,427	4,279	43,089	40,901	3,095
1,000- 1,100.....	43,740	45,880	6,706	42,894	45,004	5,433	42,536	44,632	4,053
1,100- 1,200.....	37,083	42,676	6,930	37,882	43,518	5,915	37,988	43,651	4,626
1,200- 1,300*.....	54,816	68,496	7,974	51,504	64,413	6,889	52,727	65,918	5,460
1,300- 1,400.....	53,256	71,842	8,005	53,103	71,598	7,568	55,563	74,915	6,208
1,400- 1,500.....	50,080	72,590	8,437	50,133	72,628	7,910	53,230	77,139	6,553
1,500- 1,600.....	50,670	78,541	9,407	49,454	76,593	8,671	55,015	85,212	7,341
1,600- 1,700.....	50,307	82,967	9,855	50,532	83,319	9,455	52,335	86,277	7,627
1,700- 1,800.....	47,478	83,031	10,129	48,857	85,457	9,603	49,546	86,669	7,740
1,800- 1,900.....	45,286	83,620	10,513	47,956	88,628	10,278	48,506	89,633	8,340
1,900- 2,000.....	42,536	82,676	10,956	43,986	85,703	9,923	43,422	84,614	8,173
2,000- 2,100.....	39,829	81,571	11,177	41,653	85,362	10,535	41,371	84,807	8,606
2,100- 2,200.....	36,100	77,520	11,182	38,239	82,154	10,533	36,559	78,564	8,354
2,200- 2,300.....	32,582	73,276	10,987	34,215	76,933	10,252	30,427	68,403	7,599
2,300- 2,400.....	28,130	66,072	10,246	31,254	73,413	10,035	26,581	62,425	7,288
2,400- 2,500.....	23,964	58,666	9,488	27,739	67,903	9,615	22,957	56,195	6,879
2,500- 2,600.....	19,837	50,532	8,378	23,011	58,640	8,521	18,730	47,729	6,057
2,600- 2,700.....	17,660	46,709	8,012	19,111	50,625	7,672	15,962	42,247	5,569
2,700- 2,800.....	13,244	36,378	6,463	16,032	44,050	6,931	13,453	36,970	5,150
2,800- 2,900.....	12,045	34,220	6,362	13,258	37,753	6,132	11,172	31,817	4,590
2,900- 3,000.....	10,375	30,549	5,784	11,107	32,747	5,562	9,724	28,670	4,301
3,000- 3,500.....	32,870	105,923	21,667	35,797	115,264	21,275	33,000	106,364	17,351
3,500- 4,000.....	17,389	64,718	14,834	19,166	71,337	14,913	18,991	70,697	13,083
4,000- 4,500.....	10,205	43,210	10,859	11,130	47,181	10,993	11,143	47,167	9,746
4,500- 5,000.....	6,694	31,699	8,631	7,289	34,513	8,736	7,689	36,377	8,200
5,000- 6,000.....	8,230	44,677	13,237	8,720	47,317	13,102	9,391	51,021	12,526
6,000- 7,000.....	4,857	31,346	10,263	5,167	33,325	10,297	5,471	35,252	9,686
7,000- 8,000.....	3,283	24,487	8,586	3,513	26,234	8,771	3,731	27,853	8,298
8,000- 9,000.....	2,218	18,769	6,984	2,386	20,187	7,101	2,525	21,382	6,745
9,000- 10,000.....	1,691	16,008	6,259	1,696	16,053	5,995	1,874	17,727	5,885
10,000- 15,000.....	4,004	47,795	20,660	4,317	51,393	21,376	4,489	53,505	20,370
15,000- 20,000.....	1,394	23,793	11,862	1,429	24,448	11,924	1,449	24,673	11,125
20,000- 25,000.....	626	14,066	7,543	628	13,931	7,372	664	14,827	7,362
25,000- 50,000.....	806	26,948	16,416	826	27,584	16,554	851	28,233	16,005
50,000-100,000.....	221	13,908	9,482	197	12,781	8,668	196	12,565	8,122
Over 100,000.....	51	7,993	6,152	47	8,654	6,722	43	6,800	4,852
Total.....	952,433	1,907,507	362,611	966,640	1,987,590	350,035	950,403	1,940,783	296,146
Farmers.....	5,910	11,880	1,766	6,846	14,292	2,039	6,103	12,584	1,656
Professionals.....	7,979	40,807	13,676	8,392	45,418	15,312	8,368	46,245	14,318
Employees.....	857,337	1,580,265	264,575	864,164	1,632,451	249,194	846,817	1,577,558	202,973
Salesmen.....	4,349	14,641	3,601	5,518	18,936	4,408	6,385	23,904	5,377
Business Proprietors.....	40,778	133,977	34,638	43,593	144,272	35,171	47,902	160,104	35,003
Armed Services.....	8,634	25,982	3,933	9,714	29,272	3,881	8,213	24,112	2,906
Financial.....	19,318	76,947	32,779	20,575	81,217	33,293	20,532	80,528	29,546
Estates.....	1,503	3,542	1,813	1,451	3,464	1,665	1,112	1,990	967
All Others.....	6,625	19,466	5,830	6,387	18,268	5,072	4,971	13,758	3,400
Total.....	952,433	1,907,507	362,611	966,640	1,987,590	350,035	950,403	1,940,783	296,146

* Taxation of married persons commences at \$1,200.

TABLE K—(Cont'd)

1943, 1944 AND 1945 TAXATION YEARS

Number of Taxpayers, Income Assessed and Tax Assessed by Income Classes
and Occupational Classes

MANITOBA

(All money figures in thousands of dollars)

	1943			1944			1945		
	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed
Below \$ 700.....	2,596	\$ 1,729	\$ 41	2,319	\$ 1,534	\$ 30	2,308	\$ 1,525	\$ 22
\$ 700- 800.....	7,176	5,387	339	6,952	5,212	268	7,122	5,341	192
800- 900.....	6,733	5,715	617	7,038	5,980	523	6,845	5,809	358
900- 1,000.....	5,340	5,056	655	6,429	6,094	632	6,937	6,581	489
1,000- 1,100.....	4,329	4,541	664	5,239	5,491	671	5,614	5,882	536
1,100- 1,200.....	3,379	3,881	623	4,216	4,835	659	4,501	5,163	546
1,200- 1,300*.....	7,531	9,431	765	7,107	8,901	752	7,236	9,047	604
1,300- 1,400.....	7,666	10,377	830	7,670	10,348	847	7,806	10,532	700
1,400- 1,500.....	7,519	10,902	952	7,461	10,812	936	7,911	11,461	789
1,500- 1,600.....	6,675	10,340	983	7,264	11,252	1,018	7,695	11,918	867
1,600- 1,700.....	6,590	10,872	1,033	7,181	11,846	1,092	7,067	11,651	900
1,700- 1,800.....	6,348	11,104	1,138	6,769	11,840	1,162	6,508	11,382	923
1,800- 1,900.....	5,970	11,031	1,199	6,481	11,974	1,192	6,454	11,929	1,033
1,900- 2,000.....	4,940	9,624	1,156	5,548	10,813	1,139	5,855	11,412	1,037
2,000- 2,100.....	4,879	9,994	1,263	5,372	11,002	1,248	5,178	10,607	1,048
2,100- 2,200.....	4,350	9,344	1,263	4,484	9,631	1,168	4,665	10,025	1,049
2,200- 2,300.....	3,619	8,139	1,143	4,155	9,344	1,203	4,137	9,302	1,031
2,300- 2,400.....	2,802	6,568	956	3,657	8,585	1,132	3,103	7,282	856
2,400- 2,500.....	2,386	5,789	866	2,739	6,703	935	2,603	6,369	779
2,500- 2,600.....	1,846	4,704	736	2,385	6,076	838	2,126	5,417	685
2,600- 2,700.....	1,599	4,230	697	2,011	5,326	793	1,932	5,113	685
2,700- 2,800.....	1,330	3,651	616	1,774	4,875	740	1,584	4,352	629
2,800- 2,900.....	1,224	3,500	608	1,481	4,218	680	1,320	3,759	543
2,900- 3,000.....	1,157	3,410	616	1,322	3,899	664	1,228	3,620	536
3,000- 3,500.....	3,831	12,353	2,462	4,555	14,688	2,667	4,205	13,547	2,249
3,500- 4,000.....	2,057	7,642	1,693	2,533	9,430	1,960	2,378	8,866	1,661
4,000- 4,500.....	1,272	5,384	1,317	1,501	6,356	1,455	1,421	6,014	1,234
4,500- 5,000.....	870	4,122	1,097	1,009	4,782	1,193	961	4,550	1,015
5,000- 6,000.....	1,006	5,447	1,589	1,184	6,415	1,752	1,270	6,904	1,686
6,000- 7,000.....	569	3,652	1,159	688	4,435	1,345	721	4,634	1,265
7,000- 8,000.....	398	2,979	1,031	455	3,398	1,117	478	3,568	1,054
8,000- 9,000.....	253	2,142	782	261	2,205	754	305	2,585	803
9,000- 10,000.....	228	2,180	837	248	2,351	859	247	2,338	773
10,000- 15,000.....	449	5,313	2,252	522	6,157	2,508	529	6,245	2,332
15,000- 20,000.....	142	2,423	1,177	148	2,535	1,215	145	2,475	1,104
20,000- 25,000.....	55	1,216	652	63	1,394	729	65	1,447	724
25,000- 50,000.....	76	2,514	1,518	69	2,361	1,391	64	2,188	1,251
50,000-100,000.....	14	1,038	736	18	1,255	872	19	1,248	814
Over 100,000.....									
Total.....	119,204	227,724	38,061	130,308	254,353	40,139	130,543	252,088	34,802
Farmers.....	9,411	18,095	2,188	10,959	22,178	2,715	7,907	14,946	1,469
Professionals.....	1,125	5,349	1,697	1,283	6,646	2,215	1,343	7,046	2,167
Employees.....	99,135	175,762	26,905	106,964	191,701	27,244	109,969	195,649	24,005
Salesmen.....	801	2,404	530	1,290	3,855	809	1,370	3,948	706
Business Proprietors.....	5,553	16,218	3,744	5,988	18,677	4,129	6,437	20,166	3,900
Armed Services.....	1,273	3,680	525	1,446	4,232	538	1,330	3,705	423
Financial.....	1,495	4,143	1,420	2,030	5,242	1,555	1,913	5,040	1,360
Estates.....	173	235	109	193	267	113	156	203	84
All Others.....	238	1,838	943	155	1,555	821	118	1,385	688
Total.....	119,204	227,724	38,061	130,308	254,353	40,139	130,543	252,088	34,802

* Taxation of married persons commences at \$1,200.

TABLE K—(Cont'd)

1943, 1944 AND 1945 TAXATION YEARS

Number of Taxpayers, Income Assessed and Tax Assessed by Income Classes
and Occupational Classes

SASKATCHEWAN

(All money figures in thousands of dollars)

	1943			1944			1945		
	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed
Below \$ 700	1,361	\$ 916	\$ 22	1,319	\$ 881	\$ 16	1,351	\$ 895	\$ 15
\$ 700— 800	4,318	3,250	205	4,161	3,122	144	3,814	2,861	103
800— 900	4,688	3,974	472	5,097	4,334	403	4,692	3,997	248
900— 1,000	3,449	3,259	425	5,106	4,831	499	5,027	4,771	358
1,000— 1,100	2,594	2,721	405	3,458	3,616	442	4,581	4,796	437
1,100— 1,200	2,097	2,414	388	2,611	2,997	414	3,161	3,627	383
1,200— 1,300*	4,678	5,798	467	4,665	5,840	468	5,100	6,378	420
1,300— 1,400	4,586	6,189	487	4,925	6,638	526	5,514	7,442	477
1,400— 1,500	4,244	6,162	533	4,746	6,875	562	5,577	8,078	529
1,500— 1,600	4,021	6,221	592	5,034	7,818	677	5,273	8,154	547
1,600— 1,700	4,117	6,788	616	4,729	7,791	681	4,726	7,788	557
1,700— 1,800	3,911	6,843	671	4,292	7,504	677	4,211	7,365	547
1,800— 1,900	3,134	5,788	595	4,100	7,573	736	4,448	8,218	661
1,900— 2,000	3,202	6,195	731	3,850	7,504	766	3,691	7,189	633
2,000— 2,100	2,887	5,910	698	3,677	7,524	828	3,404	6,964	661
2,100— 2,200	2,351	5,048	670	3,007	6,458	759	2,748	5,904	590
2,200— 2,300	1,900	4,273	585	2,621	5,893	719	2,450	5,507	588
2,300— 2,400	1,735	4,078	576	2,303	5,407	705	2,134	5,010	565
2,400— 2,500	1,564	3,827	569	2,240	5,483	754	1,969	4,817	572
2,500— 2,600	1,353	3,444	525	1,993	5,073	709	1,795	4,570	570
2,600— 2,700	1,163	3,080	507	1,730	4,580	666	1,541	4,078	528
2,700— 2,800	1,004	2,758	463	1,514	4,160	635	1,411	3,877	528
2,800— 2,900	833	2,370	405	1,551	4,417	717	1,209	3,441	492
2,900— 3,000	916	2,694	494	1,497	4,418	729	1,110	3,275	489
3,000— 3,500	2,989	9,640	1,899	4,615	14,871	2,677	3,564	11,478	1,833
3,500— 4,000	1,490	5,524	1,230	2,725	10,150	2,120	2,253	8,384	1,554
4,000— 4,500	920	3,889	973	1,699	7,186	1,652	1,285	5,437	1,119
4,500— 5,000	605	2,871	780	1,268	6,024	1,515	929	4,402	973
5,000— 6,000	629	3,393	1,010	1,248	6,740	1,892	989	5,341	1,296
6,000— 7,000	350	2,248	734	580	3,734	1,152	529	3,413	944
7,000— 8,000	198	1,475	535	366	2,722	917	292	2,170	634
8,000— 9,000	150	1,264	467	226	1,911	675	192	1,618	506
9,000— 10,000	92	869	345	153	1,443	537	149	1,408	464
10,000— 15,000	173	2,016	865	291	3,355	1,377	277	3,252	1,207
15,000— 20,000	39	645	319	49	811	395	52	896	405
20,000— 25,000	12	257	139	17	373	198	15	340	169
25,000— 50,000									
50,000—100,000	13	372	214	18	573	336	12	371	207
Over 100,000									
Total	73,766	138,463	21,611	93,481	190,630	29,675	91,475	177,512	22,809
Farmers	12,011	24,497	3,778	23,248	55,688	9,246	17,347	38,126	5,016
Professionals	807	4,085	1,311	807	4,737	1,589	850	4,968	1,487
Employees	52,795	88,064	11,922	59,382	101,534	12,889	62,771	105,394	11,220
Salesmen	540	1,247	219	643	1,665	305	624	1,608	250
Business Proprietors	5,060	14,011	3,080	6,045	17,957	3,751	6,862	20,039	3,512
Armed Services	1,057	3,055	417	1,095	3,213	402	878	2,412	246
Financial	823	2,048	595	1,375	3,612	1,003	1,425	3,407	790
Estates	61	74	33	88	122	48	102	97	30
All Others	612	1,382	256	798	2,102	442	616	1,461	258
Total	73,766	138,463	21,611	93,481	190,630	29,675	91,475	177,512	22,809

* Taxation of married persons commences at \$1,200.

TABLE K—(Cont'd)

1943, 1944 AND 1945 TAXATION YEARS

Number of Taxpayers, Income Assessed and Tax Assessed by Income Classes
and Occupational Classes

ALBERTA

(All money figures in thousands of dollars)

	1943			1944			1945		
	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed
Below \$ 700.....	1,865	\$ 1,230	\$ 31	1,732	\$ 1,134	\$ 22	1,633	\$ 1,071	\$ 16
\$ 700- 800.....	5,112	3,848	257	5,039	3,777	199	5,384	4,045	147
800- 900.....	5,355	4,546	507	5,715	4,851	434	5,932	5,029	307
900- 1,000.....	5,474	5,141	681	5,903	5,591	595	5,813	5,509	412
1,000- 1,100.....	4,535	4,730	710	5,071	5,308	660	5,390	5,640	517
1,100- 1,200.....	3,695	4,246	712	4,192	4,807	671	4,270	4,902	522
1,200- 1,300*.....	6,434	8,054	796	6,662	8,323	795	6,900	8,615	624
1,300- 1,400.....	6,583	8,878	839	6,803	9,168	838	7,627	10,288	725
1,400- 1,500.....	6,301	9,125	927	6,731	9,739	916	7,540	10,906	798
1,500- 1,600.....	6,468	10,001	1,113	6,776	10,477	1,043	7,625	11,785	902
1,600- 1,700.....	6,099	10,053	1,135	6,740	11,097	1,120	6,772	11,146	895
1,700- 1,800.....	5,874	10,274	1,176	6,150	10,745	1,115	6,366	11,126	942
1,800- 1,900.....	5,095	9,391	1,090	6,277	11,580	1,238	6,353	11,723	1,037
1,900- 2,000.....	5,001	9,682	1,290	5,477	10,668	1,215	5,676	11,055	1,034
2,000- 2,100.....	4,909	10,021	1,340	5,429	11,097	1,333	5,481	11,203	1,126
2,100- 2,200.....	3,951	8,487	1,230	4,356	9,357	1,193	4,468	9,592	1,017
2,200- 2,300.....	3,442	7,729	1,155	4,023	9,040	1,199	3,810	8,561	959
2,300- 2,400.....	3,081	7,236	1,149	3,588	8,424	1,163	3,305	7,756	905
2,400- 2,500.....	2,700	6,594	1,069	3,393	8,299	1,193	2,992	7,316	890
2,500- 2,600.....	2,240	5,699	937	3,105	7,896	1,138	2,645	6,728	854
2,600- 2,700.....	1,876	4,958	873	2,475	6,549	1,004	2,108	5,578	743
2,700- 2,800.....	1,426	3,909	687	1,981	5,439	872	1,832	5,030	699
2,800- 2,900.....	1,470	4,167	798	1,791	5,096	843	1,638	4,665	679
2,900- 3,000.....	1,211	3,564	720	1,613	4,754	813	1,426	4,207	633
3,000- 3,500.....	4,192	13,448	2,819	5,503	17,625	3,342	4,733	15,174	2,475
3,500- 4,000.....	2,159	8,028	1,900	2,821	10,480	2,251	2,609	9,694	1,829
4,000- 4,500.....	1,285	5,427	1,418	1,767	7,453	1,782	1,545	6,543	1,348
4,500- 5,000.....	822	3,895	1,107	1,050	4,973	1,284	1,042	4,943	1,111
5,000- 6,000.....	1,020	5,515	1,665	1,300	7,003	1,970	1,225	6,620	1,640
6,000- 7,000.....	537	3,452	1,153	645	4,148	1,281	642	4,122	1,124
7,000- 8,000.....	350	2,606	930	416	3,108	1,039	408	3,054	916
8,000- 9,000.....	213	1,806	697	275	2,318	830	276	2,336	738
9,000- 10,000.....	180	1,702	678	202	1,913	717	228	2,159	725
10,000- 15,000.....	326	3,853	1,652	419	4,932	2,048	433	5,091	1,916
15,000- 20,000.....	116	1,966	963	110	1,892	900	109	1,847	839
20,000- 25,000.....	46	1,048	561	46	1,021	531	49	1,085	520
25,000- 50,000.....	47	1,621	953	61	2,081	1,244	60	1,860	1,013
50,000-100,000.....									
Over 100,000.....									
Total.....	111,490	215,930	37,718	125,637	252,163	40,831	126,345	248,004	33,577
Farmers.....	9,731	18,932	2,597	15,956	34,197	4,877	14,566	29,848	3,562
Professionals.....	945	5,829	2,106	979	6,490	2,360	1,102	6,955	2,269
Employees.....	90,375	160,817	25,709	97,024	176,859	25,797	98,243	174,870	20,717
Salesmen.....	562	1,629	365	843	2,472	520	970	2,735	479
Business Proprietors.....	6,543	19,969	4,992	6,965	21,601	4,933	7,721	23,754	4,622
Armed Services.....	1,305	3,791	515	1,400	4,138	516	1,345	3,833	439
Financial.....	1,262	3,385	1,064	1,619	4,560	1,413	1,708	4,613	1,210
Estates.....	154	173	69	165	271	114	140	224	97
All Others.....	613	1,405	301	686	1,575	301	550	1,172	182
Total.....	111,490	215,930	37,718	125,637	252,163	40,831	126,345	248,004	33,577

* Taxation of married persons commences at \$1,200.

TABLE K—(Cont'd)

1943, 1944 AND 1945 TAXATION YEARS

Number of Taxpayers, Income Assessed and Tax Assessed by Income Classes
and Occupational Classes

BRITISH COLUMBIA

(All money figures in thousands of dollars)

	1943			1944			1945		
	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed	Number of Taxpayers	Income Assessed	Tax Assessed
Below \$ 700	6,167	\$ 4,124	\$ 59	4,899	\$ 3,264	\$ 40	2,809	\$ 1,861	\$ 29
\$ 700— 800	8,757	6,558	427	8,364	6,272	330	8,402	6,303	223
800— 900	10,863	9,158	1,019	8,988	7,642	689	9,270	7,878	484
900— 1,000	9,155	8,663	1,153	9,786	9,287	1,000	9,797	9,295	698
1,000— 1,100	8,571	8,976	1,379	9,244	9,698	1,217	9,473	9,936	917
1,100— 1,200	7,168	8,247	1,391	7,961	9,143	1,284	8,363	9,603	1,029
1,200— 1,300*	12,234	15,273	1,673	12,190	15,245	1,538	12,750	15,931	1,230
1,300— 1,400	12,538	16,925	1,930	12,679	17,108	1,770	13,309	17,958	1,469
1,400— 1,500	12,270	17,803	2,116	12,837	18,608	2,019	13,573	19,672	1,695
1,500— 1,600	12,982	20,114	2,583	13,437	20,821	2,370	14,087	21,818	1,929
1,600— 1,700	13,609	22,378	2,939	14,210	23,439	2,729	14,234	23,503	2,143
1,700— 1,800	11,172	19,548	2,767	14,067	24,603	2,938	13,436	23,503	2,184
1,800— 1,900	14,261	26,165	3,643	14,251	26,340	3,306	13,059	24,137	2,381
1,900— 2,000	13,122	25,019	3,699	12,780	24,897	3,213	12,399	24,166	2,481
2,000— 2,100	11,789	24,069	3,720	11,877	24,333	3,214	11,454	23,470	2,508
2,100— 2,200	10,303	22,143	3,621	11,008	23,658	3,282	10,524	22,611	2,545
2,200— 2,300	8,883	19,981	3,387	10,256	23,059	3,307	9,170	20,612	2,439
2,300— 2,400	8,387	19,704	3,472	8,271	19,422	2,897	7,631	17,914	2,203
2,400— 2,500	7,484	18,321	3,352	7,004	17,142	2,614	6,505	15,915	2,049
2,500— 2,600	5,963	15,184	2,868	5,500	14,011	2,211	5,412	13,790	1,834
2,600— 2,700	4,743	12,543	2,437	4,646	12,299	2,027	4,733	12,532	1,762
2,700— 2,800	3,852	10,251	2,017	3,879	10,655	1,828	3,903	10,722	1,549
2,800— 2,900	2,972	8,442	1,735	3,265	9,300	1,679	3,359	9,568	1,466
2,900— 3,000	3,000	8,793	1,903	2,715	8,005	1,493	2,767	8,155	1,282
3,000— 3,500	8,687	27,906	6,370	8,875	28,583	5,702	9,054	29,154	4,954
3,500— 4,000	4,496	16,697	4,172	4,721	17,564	3,947	4,981	18,492	3,543
4,000— 4,500	2,553	10,807	2,984	2,765	11,712	2,885	2,904	12,273	2,595
4,500— 5,000	1,707	8,094	2,387	1,842	8,728	2,334	1,953	9,243	2,156
5,000— 6,000	2,055	11,149	3,560	2,183	11,856	3,469	2,327	12,597	3,182
6,000— 7,000	1,087	6,996	2,386	1,225	7,892	2,493	1,272	8,200	2,284
7,000— 8,000	713	5,327	1,974	756	5,641	1,936	801	5,996	1,793
8,000— 9,000	431	3,631	1,391	490	4,155	1,490	568	4,805	1,517
9,000— 10,000	369	3,509	1,425	392	3,719	1,403	398	3,764	1,267
10,000— 15,000	844	9,980	4,372	815	9,660	4,054	873	10,353	3,920
15,000— 20,000	224	3,838	1,929	260	4,440	2,177	268	4,608	2,067
20,000— 25,000	98	2,173	1,176	104	2,319	1,221	111	2,479	1,241
25,000— 50,000	128	4,133	2,436	129	4,192	2,404	123	4,123	2,224
50,000—100,000	22	2,564	2,020	21	1,365	926	20	1,390	893
Over 100,000	7	2,240	1,956	6	788	497	5	669	326
Total	243,666	487,426	95,828	248,698	500,865	85,933	246,077	498,999	72,491
Farmers	2,433	5,289	950	2,865	6,851	1,240	3,366	8,273	1,305
Professionals	1,425	8,257	2,918	1,756	9,835	3,352	1,932	10,962	3,447
Employees	208,667	389,009	67,973	209,187	392,146	60,011	206,503	384,368	48,474
Salesmen	963	3,351	892	1,930	5,963	1,381	2,116	6,695	1,384
Business Proprietors	20,556	47,712	11,158	21,499	50,391	10,121	21,217	55,551	9,808
Armed Services	2,239	6,731	1,045	2,704	8,121	1,080	2,655	7,605	870
Financial	5,100	21,647	9,590	6,098	21,389	7,358	6,197	20,974	6,282
Estates	207	293	118	211	284	121	211	241	85
All Others	2,076	5,137	1,184	2,448	5,885	1,269	1,880	4,330	836
Total	243,666	487,426	95,828	248,698	500,865	85,933	246,077	498,999	72,491

* Taxation of married persons commences at \$1,200.

SECTION IV
SUCCESSION DUTY STATISTICS

SUCCESSION DUTY STATISTICS

INTRODUCTION

The Dominion Succession Duty Act came into force on June 14, 1941, and applied to the estates of all persons dying on or after that date. Collections under the Act for government fiscal years from 1942 to 1949 inclusive for Canada as a whole and for individual provinces are given in Section I of this report. This section deals with statistics taken from estates at the

time they were assessed for duty and deals in particular with estates which were assessed during the government fiscal year ending March 31, 1948.

The number of estates assessed, the aggregate net value assessed and the total duties assessed (including interest and penalties) are given below by government fiscal years:

Period	Number of Estates Assessed	Aggregate Net Value Assessed	Total Duties Assessed	Effective Rate of Taxation	Average Size of Estates Assessed
June 14, 1941—March 31, 1942.....	1,488	\$ 23,965,113	\$ 783,925	3.27%	\$16,105
Year Ending March 31, 1943.....	7,298	145,197,078	5,962,479	4.11%	19,895
Year Ending March 31, 1944.....	9,348	225,093,437	12,718,848	5.65%	24,079
Year Ending March 31, 1945.....	10,478	290,652,545	17,976,853	6.18%	27,739
Year Ending March 31, 1946.....	11,477	327,915,900	18,650,436	5.69%	28,572
Year Ending March 31, 1947.....	13,967	403,439,400	25,999,623	6.44%	28,885
Year Ending March 31, 1948.....	14,732	408,086,100	29,335,233	7.19%	27,701
June 14, 1941—March 31, 1948.....	68,788	1,824,349,573	111,427,397	6.11%	26,521

The statistics provided in this report apply almost entirely to estates created by deaths occurring **prior to 1st January, 1948**, and deal only with estates which are subject to duty. Thus all estates of less than \$5,000 are excluded, and a portion of those above \$5,000 are excluded in the event that the exemptions granted to widows and children render the estate completely non-dutiable. Where an estate is partially dutiable and partially non-dutiable due to the allowance of exemptions, the full amount of the estate is accounted for in the statistics, with the amount exempted being reported as "Amount Non-Dutiable".

Rates of Duty and Exemptions

Liability for Duties is established under Sections 10 and 11 of the Dominion Succession Duty Act.

Duties are computed upon the inheritance of each successor at rates which vary according to:

- The size of the total estate
- The size of the individual succession
- The closeness of the relationship of each individual successor to the deceased.

The duties thus established for each successor within an estate are totalled and the Executor is assessed and is liable for the duties of the estate as a whole.

Under Section 10 of the Act, the "Initial Duty", which is dependent upon the size of the total estate, is levied upon each successor.

Under Section 11 there is levied the "Additional Duty", which is dependent upon the size of the particular succession and the degree of relationship of the successor to the deceased. In applying the Additional Duty, four classes of beneficiaries are recognized by the Act. In order from most favoured to least favoured, they are

as follows:

- Class "A"** Wife; children under 18; children over 18 if dependent on the deceased on account of mental or physical infirmity.
- Class "B"** Husband; parents; grandparents; son or daughter over 18; son or daughter in law.
- Class "C"** Brother or sister; uncle or aunt; cousins and any descendants of these.
- Class "D"** Other distant relatives; strangers in blood; charitable bequests in excess of 50% of the estate.
- Charities** Any exempted charitable bequest as defined under the Act but limited in total amount to 50% of the estate.

Charities are included here for the purpose of this report as a class of Successor, but they do not appear in the rate structure as such because they are exempt. The 50% exemption limit on charitable bequests was eliminated as of January 1, 1948, but was in effect during the period covered by the statistics reported in Tables "A", "B" and "C" herein.

Having ascertained these two rates of duty, they are added together and the combined rate is applied to the **total** amount of the individual succession.

In order to avoid sharp increases of duty at the points where successions or estates pass from one size class to the next higher class, the rates are very finely graduated advancing, in some instances, at steps of 1/20th of one percent. This has resulted in a very long rate schedule involving 171 changes. The entire rate structure is, therefore, not reproduced herein but a condensed and incomplete table is provided on the following page as an indication of the general weight of duties for various sizes of estates and successions.

As part of a Dominion Tax Agreement with certain provinces, the schedule of rates was doubled as of January 1, 1947 and the agreeing provinces vacated the succession duty field. In the case of two provinces (Ontario and Quebec) with which no agreement was concluded, the doubled rates are in force but the effect of them is offset by the granting of credits for Provincial Succession Duties paid up to, but not exceeding, one-half the Dominion rates. The table of rates below became effective as of January 1, 1947 and the taxes on estates of persons dying before that date are one-half the rates indicated.

DOMINION SUCCESSION DUTY ACT — CONDENSED RATE STRUCTURE

Aggregate Net Value of Estate or Size of Succession		Initial Rate Dependent on Aggregate Net Value	Additional Rates Dependent On Size of Succession and Relationship to Deceased			
Exceeding	Not Exceeding		A	B	C	D
\$1,000	\$1,800	—	—	2.0%	4.0%	5.0%
5,000	6,000	—	4.0%	4.0	5.0	6.0
10,000	13,000	—	4.5	5.0	6.0	7.0
25,000	27,000	1.0%	5.0	6.0	7.0	8.0
35,000	36,500	2.0	6.0	7.0	8.0	10.0
50,000	52,500	3.0	7.0	8.0	10.0	12.0
75,000	77,500	4.0	8.0	10.0	12.0	14.0
100,000	102,500	5.0	10.0	12.0	14.0	16.0
125,000	127,500	6.0	12.0	14.0	16.0	18.0
150,000	155,000	7.0	14.0	16.0	18.0	20.0
200,000	210,000	8.0	16.0	18.0	20.0	22.0
300,000	310,000	9.0	18.0	20.0	22.0	24.0
400,000	410,000	10.0	20.0	22.0	24.0	26.0
500,000	525,000	11.0	22.0	24.0	26.0	28.0
750,000	775,000	12.0	24.0	26.0	28.0	30.0
1,000,000	1,050,000	13.0	26.0	28.0	30.0	32.0
5,000,000 and over		20.0	34.0	34.0	34.0	34.0

Exemptions—All estates having an aggregate net value of less than \$5,000 were exempt from duty prior to December 31, 1947. Commencing January 1, 1948, the exemption was increased to \$50,000 but the effect of this change is not reflected in the statistics for the fiscal year ending March 31, 1948, which are presented in this section.

Successions passing to widows are subject to a deduction of \$20,000 plus \$5,000 for each dependent child, unless the child also benefits in which case the \$5,000 exemption is reduced by the amount of the benefit.

Successions passing to a child normally are subject to a deduction of \$5,000, but if the child has no surviving parent the deduction is raised to \$20,000. If there is more than one such dependent orphan, the extra \$15,000 deduction is apportioned among them.

Individual successions of less than \$1,000 to any beneficiary escape duty because, as the rate structure above shows, there is no tax rate on successions of less than \$1,000. This, however, is not an exemption or deduction in the sense used above; e.g., a class "B" succession of \$3,000 is not reduced to \$2,000 before applying the rates of duty.

TABLE A
 PROVINCIAL DISTRIBUTION
 NUMBER OF DUTIABLE ESTATES ASSESSED, AGGREGATE NET VALUE ASSESSED
 AND TOTAL REVENUE ASSESSED
 Fiscal Year Ending March 31, 1948

Province	Number Dutiable Estates Assessed	Aggregate Net Value Assessed			Total Revenue Assessed				
		Amount Dutiable	Amount Non- Dutiable	Total Amount	Duty Assessed	Interest and Penalty Assessed	Adjustments to Previous Assessments		Net Revenue Assessed
							Increase	Decrease	
		\$	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island...	84	1,042,100	360,100	1,402,200	47,447	463	162	2,124	45,948
Nova Scotia.....	446	8,141,900	2,086,200	10,228,100	492,086	5,425	7,571	60,013	445,069
New Brunswick.....	294	6,439,100	1,857,000	8,296,100	628,695	4,120	1,065	27,983	605,897
Quebec.....	2,299	73,037,500	12,725,800	85,763,300	8,500,137	99,232	79,410	1,076,475	7,602,304
Ontario.....	6,017	148,739,700	32,171,300	180,911,000	13,933,428	60,222	142,111	1,609,173	12,526,588
Manitoba.....	688	14,781,200	4,456,900	19,238,100	1,280,046	3,011	4,180	111,012	1,176,225
Saskatchewan.....	673	10,198,300	3,691,000	13,889,300	719,722	2,332	19,646	83,043	658,657
Alberta.....	775	11,851,100	4,414,700	16,265,800	669,366	4,733	8,206	33,450	648,855
British Columbia.....	1,157	32,689,400	6,742,100	39,431,500	3,546,458	13,416	20,593	275,949	3,304,518
Yukon.....	9	110,600	62,300	172,900	3,432	151			3,583
Total Resident in Canada.....	12,442	307,030,900	68,567,400	375,598,300	29,820,817	193,105	282,944	3,279,222	27,017,644
Non-Residents.....	2,290			32,487,800	2,353,483	77,402	21,285	134,581	2,317,589
GRAND TOTAL.....	14,732	307,030,900	68,567,400	408,086,100	32,174,300	270,507	304,229	3,413,803	29,335,233

*The decrease adjustments consist mainly of credits for duties paid to provincial or foreign governments.

TABLE B
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1947-48 FISCAL YEAR
CANADA

(All money figures in thousands of dollars)

		Dominion of Canada—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	1,101	1,017	863	777	661	2,256	2,272	1,243
2	Total Value of Estates.....	\$ 6,065	\$ 6,596	\$ 6,492	\$ 6,645	\$ 6,336	\$ 27,831	\$ 44,811	\$ 36,674
	Duties Assessed:								
3	To Class A Successors.....	—	—	1	—	3	3	47	174
4	To Class B Successors.....	100	121	111	119	112	527	760	662
5	To Class C Successors.....	45	47	57	66	66	269	402	411
6	To Class D Successors.....	11	10	13	12	21	66	107	86
7	Total.....	156	178	182	197	202	865	1,316	1,333
	Inheritances by:								
8	Class A Successors—Dutiable.....	1	6	22	5	10	71	837	3,188
9	Class B Successors—Dutiable.....	3,805	4,146	3,846	3,901	3,454	15,716	20,686	13,564
10	Class C Successors—Dutiable.....	1,137	1,180	1,405	1,486	1,547	6,128	8,641	6,863
11	Class D Successors—Dutiable.....	252	210	243	235	324	1,178	1,853	1,225
12	Total Subject to Duty.....	5,195	5,542	5,516	5,627	5,335	23,093	32,017	24,840
13	Class A Successors—Non-Dutiable.....	229	426	430	571	532	2,909	10,810	10,726
14	Class B Successors—Non-Dutiable.....	349	327	269	235	185	646	496	292
15	Class C Successors—Non-Dutiable.....	194	192	155	131	180	630	628	316
16	Class D Successors—Non-Dutiable.....	32	40	43	23	28	156	255	126
17	Charities—Non-Dutiable.....	66	69	79	58	76	397	605	374
18	Total-Not Subject to Duty.....	870	1,054	976	1,018	1,001	4,738	12,794	11,834
19	Grand Total of Inheritances.....	6,065	6,596	6,492	6,645	6,336	27,831	44,811	36,674
	Composition of Estates:								
20	Cash.....	1,326	1,398	1,320	1,322	1,239	5,072	6,662	5,217
21	Bonds.....	1,102	1,148	1,204	1,328	1,305	6,046	10,372	7,886
22	Stocks and Business Equities.....	322	349	401	445	498	2,395	5,608	5,861
23	Insurance and Annuities.....	613	724	633	599	505	2,533	5,265	6,139
24	Mortgages.....	297	362	367	355	516	1,932	3,027	2,573
25	Real Estate.....	2,582	2,654	2,599	2,497	2,248	9,261	13,189	8,791
26	Personal Effects.....	271	266	253	263	218	911	1,288	1,036
27	Other Assets.....	345	405	378	450	371	1,743	2,628	1,674
28	Total Assets.....	6,858	7,306	7,155	7,259	6,900	29,893	48,039	39,177
29	Less: Debts Payable.....	793	710	663	614	564	2,062	3,228	2,503
30	Total Assessed Value.....	6,065	6,596	6,492	6,645	6,336	27,831	44,811	36,674
	Number of Successors:								
31	Class A—Dutiable Persons.....	1	1	4	3	3	18	289	415
32	Class A—Non-Dutiable ".....	118	167	126	149	138	543	649	312
33	Class B—Dutiable ".....	1,474	1,483	1,236	1,260	1,002	3,932	3,853	1,846
34	Class B—Non-Dutiable ".....	855	790	613	554	429	1,323	1,062	520
35	Class C—Dutiable ".....	451	459	499	441	474	1,646	1,796	1,095
36	Class C—Non-Dutiable ".....	539	545	423	352	421	1,459	1,398	708
37	Class D—Dutiable ".....	98	70	71	68	74	311	367	206
38	Class D—Non-Dutiable ".....	133	157	161	120	105	536	766	400
39	Charities—Institutions.....	155	171	149	129	124	497	611	312
40	Grand Total Successors.....	3,824	3,843	3,282	3,076	2,770	10,265	10,791	5,814

TABLE B—(Cont'd)
Analysis of Dominion Sucession Duties by Economic Areas and by Size of Estate
1947-48 FISCAL YEAR
CANADA

(All money figures in thousands of dollars)

Dominion of Canada—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
864	635	245	122	87	98	95	27	21	25	16	17	12,442	1
\$ 35,645	\$ 38,183	\$ 21,073	\$ 13,615	\$ 12,008	\$ 16,633	\$ 23,654	\$ 9,573	\$ 9,216	\$ 15,443	\$ 13,280	\$ 25,826	\$375,599	2
329	530	385	297	392	486	603	283	301	563	378	882	5,657	3
769	1,015	728	480	583	872	1,464	574	607	1,512	1,431	3,538	16,085	4
410	566	310	248	158	265	450	210	475	621	619	924	6,619	5
95	91	67	42	49	84	257	148	9	86	78	127	1,459	6
1,603	2,202	1,490	1,067	1,182	1,707	2,774	1,215	1,392	2,782	2,506	5,471	29,820	7
4,823	7,071	4,483	3,270	3,384	3,997	3,956	2,327	1,634	2,926	2,391	4,530	48,932	8
13,234	14,569	8,501	5,613	5,533	7,820	11,859	4,256	4,588	8,888	6,931	15,035	175,945	9
6,219	7,550	3,555	2,351	1,376	1,974	3,861	980	2,566	2,552	2,627	4,160	68,158	10
1,340	1,179	655	460	344	744	1,502	605	76	447	364	764	14,000	11
25,616	30,369	17,194	11,694	10,637	14,535	21,178	8,168	8,864	14,813	12,313	24,489	307,035	12
8,717	6,661	2,728	1,449	1,121	1,147	945	370	222	304	185	142	50,624	13
197	178	212	21	31	28	18	9	2	6	80	6	3,587	14
339	261	63	81	34	35	340	190	26	16	9	15	3,835	15
219	82	90	53	19	86	449	32	23	30	15	41	1,842	16
557	632	786	317	166	802	724	804	79	274	678	1,133	8,676	17
10,029	7,814	3,879	1,921	1,371	2,098	2,476	1,405	352	630	967	1,337	68,564	18
35,645	38,183	21,073	13,615	12,008	16,633	23,654	9,573	9,216	15,443	13,280	25,826	375,599	19
4,275	4,478	2,012	1,331	1,069	1,950	1,851	474	1,082	1,280	1,237	2,030	46,625	20
8,434	9,024	4,222	2,798	2,412	2,986	5,534	1,773	2,265	2,571	1,459	5,791	79,660	21
6,678	8,826	6,531	4,775	4,658	6,533	10,559	4,455	3,180	7,878	7,810	14,240	102,002	22
5,828	5,404	2,629	1,902	1,580	1,620	2,170	973	819	1,095	1,201	539	42,771	23
2,598	2,721	1,473	772	760	809	481	300	433	572	324	480	21,152	24
7,315	7,165	3,710	1,975	1,736	2,850	2,187	1,262	749	959	875	1,884	76,488	25
889	895	465	282	228	344	514	181	112	190	200	482	9,288	26
1,741	2,318	1,321	819	428	766	1,502	479	1,192	1,355	1,028	1,529	22,472	27
37,758	40,831	22,363	14,654	12,871	17,858	24,798	9,897	9,832	15,900	14,134	26,975	400,458	28
2,113	2,648	1,290	1,039	863	1,225	1,144	324	616	457	854	1,149	24,859	29
35,645	38,183	21,073	13,615	12,008	16,633	23,654	9,573	9,216	15,443	13,280	25,826	375,599	30
347	304	145	78	62	65	47	20	13	14	13	8	1,850	31
248	123	33	13	7	3	4	3	1	2	—	1	2,640	32
1,380	1,099	434	255	211	216	218	87	52	75	43	47	20,203	33
328	227	108	52	45	32	22	9	—	5	10	—	6,984	34
828	764	268	153	78	112	162	34	48	49	23	42	9,422	35
576	464	137	59	54	48	47	24	18	18	11	27	7,328	36
197	176	107	50	31	65	79	26	11	41	34	41	2,123	37
366	217	104	88	43	49	110	43	22	38	18	40	3,516	38
344	274	126	92	69	111	83	32	33	57	35	49	3,453	39
4,614	3,648	1,462	840	600	701	772	278	198	299	187	255	57,519	40

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1947-48 FISCAL YEAR
MARITIME REGION

(All money figures in thousands of dollars)

		Maritime Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	76	73	50	53	46	154	165	72
2	Total Value of Estates.....	\$ 418	\$ 470	\$ 370	\$ 454	\$ 432	\$ 1,884	\$ 3,228	\$ 2,135
	Duties Assessed:								
3	To Class A Successors.....	—	—	—	—	—	—	1	12
4	To Class B Successors.....	5	8	5	7	5	28	49	34
5	To Class C Successors.....	4	4	3	3	8	18	42	28
6	To Class D Successors.....	1	1	1	1	—	7	4	3
7	Total	10	13	9	11	13	53	96	77
	Inheritances by:								
8	Class A Successors—Dutiable.....	—	—	4	—	1	—	29	205
9	Class B Successors—Dutiable.....	210	254	208	256	179	929	1,398	783
10	Class C Successors—Dutiable.....	100	95	69	72	173	438	832	467
11	Class D Successors—Dutiable.....	21	21	13	20	1	114	93	57
12	Total Subject to Duty	331	370	294	348	354	1,481	2,352	1,512
13	Class A Successors—Non-Dutiable.....	29	55	49	65	48	221	757	550
14	Class B Successors—Non-Dutiable.....	28	25	13	19	14	39	28	32
15	Class C Successors—Non-Dutiable.....	14	12	9	15	8	71	56	15
16	Class D Successors—Non-Dutiable.....	7	2	2	2	2	18	7	9
17	Charities—Non-Dutiable.....	9	6	3	5	6	54	28	17
18	Total Not Subject to Duty	87	100	76	106	78	403	876	623
19	Grand Total of Inheritances	418	470	370	454	432	1,884	3,228	2,135
	Composition of Estates:								
20	Cash.....	88	112	89	111	118	380	473	280
21	Bonds.....	107	91	75	127	127	556	1,018	534
22	Stocks and Business Equities.....	45	28	28	47	43	227	683	476
23	Insurance and Annuities.....	32	51	23	39	20	183	359	360
24	Mortgages.....	12	7	12	11	3	31	71	49
25	Real Estate.....	149	173	130	120	132	482	673	420
26	Personal Effects.....	14	14	15	20	11	59	72	65
27	Other Assets.....	12	32	34	18	9	91	129	99
28	Total Assets	459	508	406	493	463	2,009	3,478	2,283
29	Less: Debts Payable.....	41	38	36	39	31	125	250	148
30	Total Assessed Value	418	470	370	454	432	1,884	3,228	2,135
	Number of Successors:								
31	Class A—Dutiable Persons.....	—	—	1	—	1	—	18	22
32	Class A—Non-Dutiable ".....	14	19	14	13	15	47	58	14
33	Class B—Dutiable ".....	84	85	64	90	53	275	278	96
34	Class B—Non-Dutiable ".....	66	58	42	44	29	105	76	57
35	Class C—Dutiable ".....	37	34	28	27	46	118	137	64
36	Class C—Non-Dutiable ".....	35	48	23	39	19	144	159	34
37	Class D—Dutiable ".....	8	5	5	5	1	28	17	6
38	Class D—Non-Dutiable ".....	17	3	3	10	5	58	55	37
39	Charities—Institutions.....	16	18	8	14	15	68	50	37
40	Grand Total Successors	277	270	188	242	184	843	848	367

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1947-48 FISCAL YEAR
MARITIME REGION

(All money figures in thousands of dollars)

Maritime Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
54	41	16	9	4	7	4	—	—	—	—	—	824	1
\$ 2,231	\$ 2,477	\$ 1,359	\$ 999	\$ 547	\$ 1,135	\$ 1,788	—	—	—	—	—	\$ 19,927	2
18	30	20	19	28	52	142	—	—	—	—	—	322	3
51	71	50	36	38	55	163	—	—	—	—	—	605	4
26	46	19	9	—	—	—	—	—	—	—	—	210	5
7	3	3	—	—	—	—	—	—	—	—	—	31	6
102	150	92	64	66	107	305	—	—	—	—	—	1,168	7
276	350	233	158	226	467	695	—	—	—	—	—	2,644	8
858	1,016	483	507	250	549	1,029	—	—	—	—	—	8,909	9
355	522	287	128	—	1	—	—	—	—	—	—	3,539	10
98	61	24	8	—	—	—	—	—	—	—	—	531	11
1,587	1,949	1,027	801	476	1,017	1,724	—	—	—	—	—	15,623	12
488	416	179	98	70	100	60	—	—	—	—	—	3,185	13
28	4	11	7	1	13	—	—	—	—	—	—	262	14
27	13	2	1	—	1	1	—	—	—	—	—	245	15
15	17	13	22	—	—	—	—	—	—	—	—	116	16
86	78	127	70	—	4	3	—	—	—	—	—	496	17
644	528	332	198	71	118	64	—	—	—	—	—	4,304	18
2,231	2,477	1,359	999	547	1,135	1,788	—	—	—	—	—	19,927	19
327	239	71	29	32	105	189	—	—	—	—	—	2,643	20
728	917	534	221	164	254	230	—	—	—	—	—	5,683	21
528	585	348	372	299	541	1,440	—	—	—	—	—	5,690	22
317	274	231	108	38	176	139	—	—	—	—	—	2,350	23
78	105	55	27	—	19	9	—	—	—	—	—	489	24
274	348	123	266	51	69	91	—	—	—	—	—	3,501	25
47	33	29	24	3	9	11	—	—	—	—	—	426	26
68	155	15	9	23	18	4	—	—	—	—	—	716	27
2,367	2,656	1,406	1,056	610	1,191	2,113	—	—	—	—	—	21,498	28
136	179	47	57	63	56	325	—	—	—	—	—	1,571	29
2,231	2,477	1,359	999	547	1,135	1,788	—	—	—	—	—	19,927	30
22	20	7	4	5	5	3	—	—	—	—	—	108	31
11	8	4	2	—	18	14	—	—	—	—	—	219	32
89	78	21	35	11	15	—	—	—	—	—	—	1,291	33
45	21	15	19	1	1	5	—	—	—	—	—	593	34
31	54	23	4	—	1	2	—	—	—	—	—	609	35
63	41	8	4	—	—	—	—	—	—	—	—	620	36
22	17	10	2	—	—	—	—	—	—	—	—	126	37
33	38	10	11	—	—	9	—	—	—	—	—	289	38
43	37	18	32	—	8	3	—	—	—	—	—	367	39
359	314	116	113	17	48	36	—	—	—	—	—	4,222	40

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1947-48 FISCAL YEAR
QUEBEC REGION

(All money figures in thousands of dollars)

		Quebec Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	217	180	159	138	130	371	398	200
2	Total Value of Estates.....	\$ 1,196	\$ 1,162	\$ 1,200	\$ 1,240	\$ 1,232	\$ 4,554	\$ 7,720	\$ 5,939
	Duties Assessed:								
3	To Class A Successors.....	—	—	—	—	2	1	4	24
4	To Class B Successors.....	18	23	21	21	24	81	138	87
5	To Class C Successors.....	10	7	10	15	12	46	70	84
6	To Class D Successors.....	3	2	2	3	1	11	18	19
7	Total.....	31	32	33	39	39	139	230	214
	Inheritances by:								
8	Class A Successors—Dutiable.....	—	—	—	—	5	23	108	453
9	Class B Successors—Dutiable.....	664	768	721	699	735	2,573	4,030	2,016
10	Class C Successors—Dutiable.....	253	184	246	343	293	1,009	1,409	1,347
11	Class D Successors—Dutiable.....	71	39	37	58	28	213	315	278
12	Total Subject to Duty.....	988	991	1,004	1,100	1,061	3,818	5,862	4,094
13	Class A Successors—Non-Dutiable.....	38	42	69	45	51	372	1,469	1,607
14	Class B Successors—Non-Dutiable.....	85	55	57	47	37	147	65	34
15	Class C Successors—Non-Dutiable.....	53	49	34	24	50	118	113	79
16	Class D Successors—Non-Dutiable.....	5	6	3	2	4	17	45	16
17	Charities—Non-Dutiable.....	27	19	33	22	29	82	166	109
18	Total Not Subject to Duty.....	208	171	196	140	171	736	1,858	1,845
19	Grand Total of Inheritances.....	1,196	1,162	1,200	1,240	1,232	4,554	7,720	5,939
	Composition of Estates:								
20	Cash.....	288	267	204	257	234	842	1,138	855
21	Bonds.....	199	165	183	220	146	664	1,206	890
22	Stocks and Business Equities.....	90	78	69	91	138	468	1,292	1,193
23	Insurance and Annuities.....	151	182	151	103	144	499	1,078	1,179
24	Mortgages.....	79	81	87	136	211	596	689	521
25	Real Estate.....	453	433	555	414	412	1,565	2,707	1,662
26	Personal Effects.....	88	64	69	69	46	172	306	225
27	Other Assets.....	100	86	90	160	90	348	464	317
28	Total Assets.....	1,448	1,356	1,408	1,450	1,421	5,154	8,880	6,842
29	Less: Debts Payable.....	252	194	208	210	189	600	1,160	903
30	Total Assessed Value.....	1,196	1,162	1,200	1,240	1,232	4,554	7,720	5,939
	Number of Successors:								
31	Class A—Dutiable Persons.....	—	—	—	—	1	6	38	61
32	Class A—Non-Dutiable ".....	24	19	22	16	15	74	115	56
33	Class B—Dutiable ".....	237	261	206	223	210	657	740	311
34	Class B—Non-Dutiable ".....	199	149	133	108	84	286	161	60
35	Class C—Dutiable ".....	104	67	81	88	104	252	244	190
36	Class C—Non-Dutiable ".....	130	95	86	49	108	230	237	152
37	Class D—Dutiable ".....	21	16	9	15	10	43	60	39
38	Class D—Non-Dutiable ".....	23	24	10	15	13	44	122	38
39	Charities—Institutions.....	79	63	82	63	64	159	216	106
40	Grand Total Successors.....	817	694	626	577	609	1,751	1,933	1,013

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1947-48 FISCAL YEAR
QUEBEC REGION

(All money figures in thousands of dollars)

Quebec Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
166	152	52	29	28	18	25	11	7	6	5	7	2,299	1
\$ 6,876	\$ 9,115	\$ 4,496	\$ 3,228	\$ 3,924	\$ 3,068	\$ 6,130	\$ 3,714	\$ 3,016	\$ 3,642	\$ 4,026	\$ 10,285	\$ 85,763	2
53	113	51	69	124	111	166	117	39	181	166	337	1,558	3
150	227	165	117	180	157	428	227	145	266	434	1,894	4,803	4
81	133	91	52	73	41	71	102	195	259	248	88	1,688	5
17	30	20	11	20	1	100	104	2	67	11	9	451	6
301	503	327	249	397	310	765	550	381	773	859	2,328	8,500	7
812	1,596	688	755	1,143	896	1,123	1,216	335	538	881	1,804	12,376	8
2,578	3,404	2,016	1,400	1,633	1,518	3,415	1,575	1,297	1,661	2,174	7,273	42,150	9
1,325	1,761	992	530	551	321	571	359	1,253	963	709	634	15,053	10
266	393	175	110	160	16	522	330	17	289	62	81	3,460	11
4,981	7,154	3,871	2,795	3,487	2,751	5,631	3,480	2,902	3,451	3,826	9,792	73,039	12
1,613	1,624	421	309	377	292	271	150	77	40	80	77	9,024	13
43	33	12	2	2	—	3	1	—	1	55	—	679	14
72	44	18	4	3	12	6	—	24	3	1	4	711	15
37	14	10	10	2	2	76	10	7	7	9	21	303	16
130	246	164	108	53	11	143	73	6	140	55	391	2,007	17
1,895	1,961	625	433	437	317	499	234	114	191	200	493	12,724	18
6,876	9,115	4,496	3,228	3,924	3,068	6,130	3,714	3,016	3,642	4,026	10,285	85,763	19
709	867	411	223	306	254	363	159	487	232	46	291	8,433	20
1,259	1,456	589	455	553	292	1,201	336	269	1,033	164	3,275	14,555	21
1,435	2,508	1,493	1,140	1,920	1,344	3,075	2,314	1,068	1,738	3,407	4,578	29,439	22
1,407	1,708	615	416	506	376	523	204	418	5	478	73	10,216	23
717	712	382	217	238	164	142	47	60	71	3	179	5,332	24
1,382	1,933	1,025	547	628	1,166	320	510	239	386	210	1,069	17,616	25
261	294	117	81	98	57	173	54	39	56	88	393	2,750	26
395	805	409	283	112	96	619	210	703	189	128	651	6,255	27
7,565	10,283	5,041	3,362	4,361	3,749	6,416	3,834	3,283	3,710	4,524	10,509	94,596	28
689	1,168	545	134	437	681	286	120	267	68	498	224	8,833	29
6,876	9,115	4,496	3,228	3,924	3,068	6,130	3,714	3,016	3,642	4,026	10,285	85,763	30
59	73	24	15	24	19	12	9	5	2	4	4	356	31
68	48	7	6	4	2	3	3	1	—	—	1	484	32
295	270	113	76	66	50	59	30	16	9	12	23	3,864	33
68	44	15	3	9	—	3	3	—	1	1	—	1,327	34
206	176	66	25	16	25	34	3	22	11	2	10	1,726	35
98	89	38	7	6	15	4	—	10	4	4	8	1,370	36
34	49	25	11	9	4	29	6	1	16	9	12	418	37
62	30	23	17	9	2	12	10	12	10	9	17	502	38
105	100	51	23	27	15	10	16	11	15	8	26	1,239	39
995	879	362	183	170	132	166	80	78	68	49	101	11,286	40

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1947-48 FISCAL YEAR
ONTARIO REGION

(All money figures in thousands of dollars)

		Ontario Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	518	488	429	368	306	1,122	1,079	614
2	Total Value of Estates.....	\$ 2,858	\$ 3,177	\$ 3,246	\$ 3,114	\$ 2,891	\$ 13,737	\$ 21,135	\$ 18,101
	Duties Assessed:								
3	To Class A Successors.....	—	—	1	—	1	—	11	77
4	To Class B Successors.....	50	59	54	59	54	264	363	356
5	To Class C Successors.....	23	24	31	32	29	143	213	231
6	To Class D Successors.....	3	4	7	5	7	29	51	31
7	Total.....	76	87	93	96	91	436	638	695
	Inheritances by:								
8	Class A Successors—Dutiable.....	—	6	18	—	4	10	272	1,402
9	Class B Successors—Dutiable.....	1,875	2,033	1,833	1,855	1,642	7,741	9,706	6,991
10	Class C Successors—Dutiable.....	558	594	781	706	668	3,283	4,614	3,882
11	Class D Successors—Dutiable.....	64	84	142	99	128	532	899	494
12	Total Subject to Duty.....	2,497	2,717	2,774	2,660	2,442	11,566	15,491	12,769
13	Class A Successors—Non-Dutiable.....	85	173	186	235	236	1,272	4,540	4,837
14	Class B Successors—Non-Dutiable.....	145	155	123	105	76	275	254	110
15	Class C Successors—Non-Dutiable.....	99	78	94	75	98	320	365	159
16	Class D Successors—Non-Dutiable.....	11	22	31	9	13	92	154	82
17	Charities—Non-Dutiable.....	21	32	38	30	26	212	331	144
18	Total Not Subject to Duty.....	361	460	472	454	449	2,171	5,644	5,332
19	Grand Total of Inheritances.....	2,858	3,177	3,246	3,114	2,891	13,737	21,135	18,101
	Composition of Estates:								
20	Cash.....	615	610	684	556	495	2,484	3,167	2,365
21	Bonds.....	547	616	676	710	730	3,372	5,542	4,625
22	Stocks and Business Equities.....	128	172	225	193	182	1,058	2,402	2,814
23	Insurance and Annuities.....	265	321	304	267	213	1,147	2,282	2,874
24	Mortgages.....	142	219	189	148	243	1,050	1,572	1,506
25	Real Estate.....	1,271	1,294	1,220	1,215	1,024	4,403	5,817	3,922
26	Personal Effects.....	98	109	103	102	92	392	551	432
27	Other Assets.....	137	147	138	155	136	736	976	556
28	Total Assets.....	3,203	3,488	3,539	3,346	3,115	14,642	22,309	19,094
29	Less: Debts Payable.....	345	311	293	232	224	905	1,174	993
30	Total Assessed Value.....	2,858	3,177	3,246	3,114	2,891	13,737	21,135	18,101
	Number of Successors:								
31	Class A—Dutiable Persons.....	—	1	3	—	1	6	115	186
32	Class A—Non-Dutiable ".....	41	63	44	63	53	215	250	130
33	Class B—Dutiable ".....	741	740	589	558	475	1,823	1,670	868
34	Class B—Non-Dutiable ".....	380	381	290	260	200	600	535	261
35	Class C—Dutiable ".....	226	234	281	221	206	920	1,013	643
36	Class C—Non-Dutiable ".....	284	267	270	215	243	805	777	412
37	Class D—Dutiable ".....	29	27	43	32	38	158	187	116
38	Class D—Non-Dutiable ".....	56	101	110	68	60	306	463	274
39	Charities—Institutions.....	47	72	50	43	40	216	284	150
40	Grand Total Successors.....	1,804	1,886	1,680	1,460	1,316	5,049	5,294	3,040

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1947-48 FISCAL YEAR
ONTARIO REGION

(All money figures in thousands of dollars)

Ontario Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
419	291	125	67	39	54	47	11	10	13	11	6	6,017	1
\$ 17,234	\$ 17,508	\$ 10,796	\$ 7,472	\$ 5,320	\$ 9,202	\$ 11,224	\$ 3,925	\$ 4,371	\$ 8,075	\$ 9,254	\$ 8,271	\$180,911	2
150	210	197	173	165	283	197	68	198	263	212	121	2,327	3
366	535	349	273	267	413	715	286	367	795	997	925	7,547	4
222	267	155	136	52	190	277	17	172	226	371	642	3,453	5
53	36	39	25	28	34	66	43	3	8	67	67	606	6
791	1,048	740	607	512	920	1,255	414	740	1,292	1,647	1,755	13,933	7
2,180	2,884	2,297	1,921	1,406	2,342	1,438	564	1,069	1,816	1,510	646	21,785	8
6,319	7,263	4,145	3,000	2,592	3,952	5,864	2,256	2,433	5,108	4,757	4,228	85,593	9
3,437	3,638	1,806	1,249	595	1,441	2,022	181	698	750	1,918	2,241	35,062	10
705	476	408	265	174	314	464	263	20	90	302	374	6,297	11
12,641	14,261	8,656	6,435	4,767	8,049	9,788	3,264	4,220	7,764	8,487	7,489	148,737	12
3,915	2,707	1,445	805	466	615	454	140	125	184	105	20	22,545	13
70	132	139	10	22	4	9	2	2	5	25	6	1,669	14
211	137	39	75	15	14	162	182	2	13	8	8	2,154	15
132	40	57	14	13	68	363	7	—	12	6	17	1,143	16
265	231	460	133	37	452	448	330	22	97	623	731	4,663	17
4,593	3,247	2,140	1,037	553	1,153	1,436	661	151	311	767	782	32,174	18
17,234	17,508	10,796	7,472	5,320	9,202	11,224	3,925	4,371	8,075	9,254	8,271	180,911	19
1,973	2,041	1,020	882	440	985	888	260	398	827	1,191	1,068	22,949	20
4,510	4,374	2,212	1,743	1,071	1,928	2,917	821	1,430	1,122	1,295	1,456	41,697	21
3,149	4,109	3,267	2,767	1,943	3,696	4,671	1,792	1,567	3,609	4,403	4,514	46,661	22
2,704	2,181	1,374	949	635	898	789	373	308	644	723	365	19,616	23
1,348	1,420	785	419	450	321	262	60	334	480	321	274	11,543	24
3,348	3,144	1,751	875	797	1,129	1,043	403	483	422	665	677	34,903	25
365	351	229	144	74	207	258	83	48	83	112	34	3,867	26
704	763	676	438	226	403	734	213	112	1,041	900	302	9,493	27
18,101	18,383	11,314	8,217	5,636	9,567	11,562	4,005	4,680	8,228	9,610	8,690	190,729	28
867	875	518	745	316	365	338	80	309	153	356	419	9,818	29
17,234	17,508	10,796	7,472	5,320	9,202	11,224	3,925	4,371	8,075	9,254	8,271	180,911	30
156	122	73	46	23	33	24	7	7	8	9	1	821	31
91	50	16	2	1	—	1	—	—	2	—	—	1,022	32
570	489	216	110	100	98	110	41	23	53	31	18	9,323	33
132	145	55	28	31	8	12	—	—	4	9	—	3,331	34
448	362	140	93	45	70	78	13	12	20	21	23	5,069	35
362	255	86	47	25	25	31	15	8	13	7	15	4,162	36
104	78	65	27	18	35	30	17	4	11	25	19	1,063	37
223	123	54	43	25	30	69	17	1	15	9	18	2,065	38
156	107	45	35	29	75	62	7	8	33	27	20	1,506	39
2,242	1,731	750	431	297	374	417	117	63	159	138	114	28,362	40

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1947-48 FISCAL YEAR
PRAIRIE REGION

(All money figures in thousands of dollars)

		Prairie Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	192	168	148	139	122	416	425	223
2	Total Value of Estates.....	\$ 1,053	\$ 1,085	\$ 1,103	\$ 1,169	\$ 1,155	\$ 5,175	\$ 8,594	\$ 6,545
Duties Assessed:									
3	To Class A Successors.....	—	—	—	—	—	2	24	35
4	To Class B Successors.....	18	17	20	18	20	92	144	108
5	To Class C Successors.....	4	8	8	11	10	38	53	47
6	To Class D Successors.....	2	2	2	1	3	11	24	15
7	Total	24	27	30	30	33	143	245	205
Inheritances by:									
8	Class A Successors—Dutiable.....	1	—	—	5	—	32	257	657
9	Class B Successors—Dutiable.....	712	628	690	655	621	2,987	3,870	2,298
10	Class C Successors—Dutiable.....	116	214	196	235	244	898	1,165	771
11	Class D Successors—Dutiable.....	52	42	35	28	52	185	382	182
12	Total Subject to Duty	881	884	921	923	917	4,102	5,674	3,908
13	Class A Successors—Non-Dutiable.....	64	106	106	170	155	783	2,665	2,447
14	Class B Successors—Non-Dutiable.....	78	61	58	53	48	155	108	102
15	Class C Successors—Non-Dutiable.....	16	22	11	15	18	76	72	45
16	Class D Successors—Non-Dutiable.....	7	5	6	8	2	18	18	8
17	Charities—Non-Dutiable.....	7	7	1	—	15	41	57	35
18	Total Not Subject to Duty	172	201	182	246	238	1,073	2,920	2,637
19	Grand Total of Inheritances	1,053	1,085	1,103	1,169	1,155	5,175	8,594	6,545
Composition of Estates:									
20	Cash.....	204	235	213	251	283	918	1,209	1,089
21	Bonds.....	160	154	171	163	141	903	1,726	1,095
22	Stocks and Business Equities.....	31	30	49	51	61	313	635	634
23	Insurance and Annuities.....	97	91	100	109	70	428	939	1,100
24	Mortgages.....	47	22	65	40	24	177	425	329
25	Real Estate.....	508	498	450	493	504	2,109	3,011	1,878
26	Personal Effects.....	50	49	38	43	37	203	234	187
27	Other Assets.....	71	113	105	99	115	443	884	523
28	Total Assets	1,168	1,192	1,191	1,249	1,235	5,494	9,063	6,835
29	Less: Debts Payable.....	115	107	88	80	80	319	469	290
30	Total Assessed Value	1,053	1,085	1,103	1,169	1,155	5,175	8,594	6,545
Number of Successors:									
31	Class A—Dutiable Persons.....	1	—	—	3	—	5	63	93
32	Class A—Non-Dutiable ".....	32	45	38	41	46	168	183	80
33	Class B—Dutiable ".....	295	244	251	261	184	850	887	425
34	Class B—Non-Dutiable ".....	166	136	113	112	98	262	224	114
35	Class C—Dutiable ".....	46	86	75	66	72	244	270	132
36	Class C—Non-Dutiable ".....	51	64	25	43	36	161	164	75
37	Class D—Dutiable ".....	20	9	9	9	14	47	61	19
38	Class D—Non-Dutiable ".....	30	13	34	19	9	83	66	23
39	Charities—Institutions.....	9	12	7	8	4	34	52	12
40	Grand Total Successors	650	609	552	562	463	1,854	1,970	973

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1947-48 FISCAL YEAR
PRAIRIE REGION

(All money figures in thousands of dollars)

Prairie Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
140	88	25	11	14	7	10	2	4	2	—	—	2,136	1
\$ 5,740	\$ 5,253	\$ 2,205	\$ 1,239	\$ 1,944	\$ 1,179	\$ 2,372	\$ 619	\$ 1,829	\$ 1,134	—	—	\$ 49,393	2
68	93	51	26	67	27	55	58	64	63	—	—	633	3
117	123	81	30	83	61	119	50	95	110	—	—	1,306	4
53	61	21	35	32	2	43	—	108	45	—	—	579	5
6	11	4	6	1	37	13	—	4	9	—	—	151	6
244	288	157	97	183	127	230	108	271	227	—	—	2,669	7
962	1,128	584	328	517	149	349	252	230	253	—	—	5,704	8
2,048	1,902	923	356	920	422	1,138	310	858	479	—	—	21,817	9
691	829	213	294	221	13	472	—	615	275	—	—	7,462	10
103	109	39	75	10	316	147	—	39	54	—	—	1,850	11
3,804	3,968	1,759	1,053	1,668	900	2,106	562	1,742	1,061	—	—	36,833	12
1,796	1,170	384	171	180	60	80	40	20	40	—	—	10,437	13
49	8	44	2	4	—	—	6	—	—	—	—	776	14
18	50	2	1	12	6	170	7	—	—	—	—	541	15
26	3	6	6	4	11	7	4	16	7	—	—	162	16
47	54	10	6	76	202	9	—	51	26	—	—	644	17
1,936	1,285	446	186	276	279	266	57	87	73	—	—	12,560	18
5,740	5,253	2,205	1,239	1,944	1,179	2,372	619	1,829	1,134	—	—	49,393	19
790	687	307	123	278	242	255	24	197	14	—	—	7,319	20
1,165	1,429	376	209	534	187	540	260	566	28	—	—	9,807	21
723	602	563	334	457	164	634	168	545	740	—	—	6,734	22
914	775	177	379	380	51	596	159	93	405	—	—	6,863	23
294	278	220	13	29	127	10	2	39	1	—	—	2,142	24
1,566	1,227	453	159	212	278	369	23	27	76	—	—	13,841	25
140	114	36	24	45	29	31	4	25	9	—	—	1,298	26
439	369	162	88	53	128	86	4	377	30	—	—	4,089	27
6,031	5,481	2,294	1,329	1,988	1,206	2,521	644	1,869	1,303	—	—	52,093	28
291	228	89	90	44	27	149	25	40	169	—	—	2,700	29
5,740	5,253	2,205	1,239	1,944	1,179	2,372	619	1,829	1,134	—	—	49,393	30
72	53	22	10	9	3	4	2	1	2	—	—	343	31
62	12	4	2	—	—	—	—	—	—	—	—	713	32
275	178	49	21	33	20	25	13	13	6	—	—	4,030	33
67	16	15	2	1	—	—	6	—	—	—	—	1,332	34
96	96	17	28	14	4	13	—	14	13	—	—	1,286	35
34	54	2	1	19	3	2	—	—	—	—	—	741	36
16	16	6	9	4	16	4	—	6	8	—	—	273	37
21	12	9	16	9	10	13	4	9	9	—	—	389	38
35	15	9	2	13	6	5	—	14	6	—	—	243	39
678	452	133	91	102	62	66	32	57	44	—	—	9,350	40

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1947-48 FISCAL YEAR
BRITISH COLUMBIA AND YUKON REGION

(All money figures in thousands of dollars)

		B.C. and Yukon Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	98	108	77	79	57	193	205	134
2	Total Value of Estates.....	\$ 540	\$ 702	\$ 573	\$ 668	\$ 626	\$ 2,481	\$ 4,134	\$ 3,954
	Duties Assessed:								
3	To Class A Successors.....	—	—	—	—	—	—	7	26
4	To Class B Successors.....	9	14	11	14	9	62	66	77
5	To Class C Successors.....	4	4	5	5	7	24	24	21
6	To Class D Successors.....	2	1	1	2	10	8	10	18
7	Total.....	15	19	17	21	26	94	107	142
	Inheritances by:								
8	Class A Successors—Dutiable.....	—	—	—	—	—	6	171	471
9	Class B Successors—Dutiable.....	344	463	394	436	277	1,486	1,682	1,476
10	Class C Successors—Dutiable.....	110	93	113	130	169	500	621	396
11	Class D Successors—Dutiable.....	44	24	16	30	115	134	164	214
12	Total Subject to Duty.....	498	580	523	596	561	2,126	2,638	2,557
13	Class A Successors—Non-Dutiable.....	13	50	20	56	42	261	1,379	1,285
14	Class B Successors—Non-Dutiable.....	13	31	18	11	10	30	41	14
15	Class C Successors—Non-Dutiable.....	12	31	7	2	6	45	22	18
16	Class D Successors—Non-Dutiable.....	2	5	1	2	7	11	31	11
17	Charities—Non-Dutiable.....	2	5	4	1	—	8	23	69
18	Total Not Subject to Duty.....	42	122	50	72	65	355	1,496	1,397
19	Grand Total of Inheritances.....	540	702	573	668	626	2,481	4,134	3,954
	Composition of Estates:								
20	Cash.....	131	174	130	147	109	448	675	628
21	Bonds.....	89	122	99	108	161	551	880	742
22	Stocks and Business Equities.....	28	41	30	63	74	329	596	744
23	Insurance and Annuities.....	68	79	55	81	58	276	607	626
24	Mortgages.....	17	33	14	20	35	78	270	168
25	Real Estate.....	201	256	244	255	176	702	981	909
26	Personal Effects.....	21	30	28	29	32	85	125	127
27	Other Assets.....	25	27	11	18	21	125	175	179
28	Total Assets.....	580	762	611	721	666	2,594	4,309	4,123
29	Less: Debts Payable.....	40	60	38	53	40	113	175	169
30	Total Assessed Value.....	540	702	573	668	626	2,481	4,134	3,954
	Number of Successors:								
31	Class A—Dutiable Persons.....	—	—	—	—	—	1	55	53
32	Class A—Non-Dutiable ".....	7	21	8	16	9	39	43	32
33	Class B—Dutiable ".....	117	153	126	128	80	327	278	146
34	Class B—Non-Dutiable ".....	44	66	35	30	18	70	66	28
35	Class C—Dutiable ".....	38	38	34	39	46	112	132	66
36	Class C—Non-Dutiable ".....	39	71	19	6	15	119	61	35
37	Class D—Dutiable ".....	20	13	5	7	11	35	42	26
38	Class D—Non-Dutiable ".....	7	16	4	8	18	45	60	28
39	Charities—Institutions.....	4	6	2	1	1	20	9	7
40	Grand Total Successors.....	276	384	233	235	198	768	746	421

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1947-48 FISCAL YEAR

BRITISH COLUMBIA AND YUKON REGION

(All money figures in thousands of dollars)

B.C. and Yukon Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
85	63	27	6	2	12	9	3	—	4	—	4	1,166	1
\$ 3,564	\$ 3,830	\$ 2,217	\$ 677	\$ 273	\$ 2,049	\$ 2,140	\$ 1,315	—	\$ 2,592	—	\$ 7,270	\$ 39,605	2
40	84	66	10	8	13	43	40	—	56	—	424	817	3
85	59	83	24	15	186	39	11	—	341	—	719	1,824	4
28	59	24	16	1	32	59	91	—	91	—	194	689	5
12	11	1	—	—	12	78	1	—	2	—	51	220	6
165	213	174	50	24	243	219	143	—	490	—	1,388	3,550	7
593	1,113	681	108	92	143	351	295	—	319	—	2,080	6,423	8
1,431	984	934	350	138	1,379	413	115	—	1,640	—	3,534	17,476	9
411	800	257	150	9	198	796	440	—	564	—	1,285	7,042	10
168	140	9	2	—	98	369	12	—	14	—	309	1,862	11
2,603	3,037	1,881	610	239	1,818	1,929	862	—	2,537	—	7,208	32,803	12
905	744	299	66	28	80	80	40	—	40	—	45	5,433	13
7	1	6	—	2	11	6	—	—	—	—	—	201	14
11	17	2	—	4	2	1	1	—	—	—	3	184	15
9	8	4	1	—	5	3	11	—	4	—	3	118	16
29	23	25	—	—	133	121	401	—	11	—	11	866	17
961	793	336	67	34	231	211	453	—	55	—	62	6,802	18
3,564	3,830	2,217	677	273	2,049	2,140	1,315	—	2,592	—	7,270	39,605	19
476	644	203	74	13	364	156	31	—	207	—	671	5,281	20
772	848	511	170	90	325	646	356	—	388	—	1,060	7,918	21
843	1,022	860	162	39	788	739	181	—	1,791	—	5,148	13,478	22
486	466	232	50	21	119	123	237	—	41	—	101	3,726	23
161	206	31	96	43	178	58	191	—	20	—	27	1,646	24
745	513	358	128	48	208	364	326	—	75	—	138	6,627	25
76	103	54	9	8	42	41	40	—	42	—	55	947	26
135	226	59	1	14	121	59	52	—	95	—	576	1,919	27
3,694	4,028	2,308	690	276	2,145	2,186	1,414	—	2,659	—	7,776	41,542	28
130	198	91	13	3	96	46	99	—	67	—	506	1,937	29
3,564	3,830	2,217	677	273	2,049	2,140	1,315	—	2,592	—	7,270	39,605	30
38	36	19	3	1	5	4	2	—	2	—	3	222	31
16	5	2	1	2	1	—	—	—	—	—	—	202	32
151	84	35	13	1	30	10	3	—	7	—	6	1,695	33
16	1	8	—	3	9	7	—	—	—	—	—	401	34
47	76	22	3	3	12	32	18	—	5	—	9	732	35
19	25	3	—	4	4	8	2	—	1	—	4	435	36
21	16	1	1	—	10	16	3	—	6	—	10	243	37
27	14	8	1	—	7	7	12	—	4	—	5	271	38
5	15	3	—	—	7	3	9	—	3	—	3	98	39
340	272	101	22	14	85	87	49	—	28	—	40	4,299	40

TABLE C
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1947-48 FISCAL YEAR
CANADA

(All money figures in thousands of dollars)

		Dominion of Canada—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	272	148	234	476	692	857	847	788	662	507
2	Total Value of Estates.....	\$ 9,500	\$ 5,409	\$ 7,906	\$ 14,944	\$ 25,591	\$ 35,925	\$ 31,409	\$ 27,513	\$ 24,639	\$ 18,439
	Duties Assessed:										
3	To Class A Successors.....	489	173	214	339	788	1,023	669	398	182	89
4	To Class B Successors.....	420	33	64	306	651	1,777	1,548	1,227	1,182	914
5	To Class C Successors.....	107	39	65	129	235	286	1,083	360	584	456
6	To Class D Successors.....	5	5	13	15	38	92	49	82	153	154
7	Total.....	1,021	250	356	789	1,712	3,178	3,349	2,067	2,101	1,613
	Inheritances by:										
8	Class A Successors—Dutiable.....	3,087	2,109	2,450	3,911	6,832	8,142	4,735	3,536	1,605	647
9	Class B Successors—Dutiable.....	3,151	533	1,212	3,659	8,187	15,073	14,051	13,291	12,686	10,642
10	Class C Successors—Dutiable.....	1,052	619	988	1,824	2,980	3,638	5,825	4,131	5,795	3,480
11	Class D Successors—Dutiable.....	70	73	202	214	529	872	566	979	1,210	1,124
12	Total Subject to Duty.....	7,360	3,334	4,852	9,608	18,528	27,725	25,177	21,937	21,296	15,893
13	Class A Successors—Non-Dutiable.....	2,026	2,000	2,943	5,169	6,378	6,901	5,343	4,009	2,032	994
14	Class B Successors—Non-Dutiable.....	26	12	19	62	117	286	215	208	245	355
15	Class C Successors—Non-Dutiable.....	35	26	37	47	353	307	359	236	180	118
16	Class D Successors—Non-Dutiable.....	24	9	11	10	37	137	74	123	146	73
17	Charities—Non-Dutiable.....	29	28	44	48	178	569	241	1,000	740	1,006
18	Total Not Subject to Duty.....	2,140	2,075	3,054	5,336	7,063	8,200	6,232	5,576	3,343	2,546
19	Grand Total of Inheritances.....	9,500	5,409	7,906	14,944	25,591	35,925	31,409	27,513	24,639	18,439
	Composition of Estates:										
20	Cash.....	681	489	618	1,519	2,944	3,827	3,753	3,661	3,439	3,132
21	Bonds.....	1,433	685	979	1,620	3,657	6,102	6,492	6,035	5,834	4,494
22	Stocks and Business Equities.....	2,271	1,162	1,515	4,145	7,432	11,022	9,215	6,661	7,239	4,365
23	Insurance and Annuities.....	2,501	1,907	2,861	4,395	5,477	5,615	3,593	1,989	984	831
24	Mortgages.....	189	223	222	425	1,387	1,590	1,683	2,155	1,515	1,932
25	Real Estate.....	1,915	1,005	1,427	2,965	5,324	6,128	5,608	6,620	4,699	3,595
26	Personal Effects.....	482	180	282	503	743	852	707	520	381	183
27	Other Assets.....	865	458	950	903	1,370	2,627	1,869	1,411	1,690	596
28	Total Assets.....	10,337	6,109	8,854	16,475	28,334	37,763	32,920	29,052	25,781	19,128
29	Less: Debts Payable.....	837	700	948	1,531	2,743	1,838	1,511	1,539	1,142	689
30	Total Assessed Value.....	9,500	5,409	7,906	14,944	25,591	35,925	31,409	27,513	24,639	18,439
	Number of Successors:										
31	Class A—Dutiable Persons.....	90	87	119	214	244	242	177	125	54	24
32	Class A—Non-Dutiable ".....	123	126	125	213	266	326	268	233	159	95
33	Class B—Dutiable ".....	213	87	197	496	956	1,417	1,493	1,534	1,404	1,175
34	Class B—Non-Dutiable ".....	30	19	39	112	251	359	454	424	580	632
35	Class C—Dutiable ".....	151	110	147	287	488	540	525	565	527	304
36	Class C—Non-Dutiable ".....	103	38	104	122	298	326	339	413	311	260
37	Class D—Dutiable ".....	27	14	25	41	76	126	104	146	120	107
38	Class D—Non-Dutiable ".....	17	25	44	39	98	206	132	229	162	193
39	Charities—Institutions.....	20	28	47	74	122	180	148	262	242	210
40	Grand Total Successors.....	774	534	847	1,598	2,799	3,722	3,640	3,931	3,559	3,000

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1947-48 FISCAL YEAR
CANADA

(All money figures in thousands of dollars)

Males—(Cont'd)		Dominion of Canada—Females												
Age Not Available	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Available	Total Females	
1,872	7,355	81	67	125	253	354	477	601	581	546	425	1,577	5,087	1
\$ 66,711	\$ 267,986	\$ 1,476	\$ 920	\$ 1,868	\$ 4,699	\$ 5,826	\$ 10,439	\$ 10,944	\$ 14,565	\$ 12,173	\$ 12,803	\$ 31,900	\$ 107,613	2
1,280	5,644	—	3	1	—	—	—	1	—	3	—	5	13	3
2,505	10,627	101	23	33	167	226	930	328	992	478	1,048	1,132	5,458	4
675	4,019	12	6	46	68	92	148	441	434	271	225	857	2,600	5
167	773	2	4	9	22	18	83	58	44	134	88	224	686	6
4,627	21,063	115	36	89	257	336	1,161	828	1,470	886	1,361	2,218	8,757	7
11,625	48,679	6	58	27	2	10	5	4	—	40	—	101	253	8
29,381	111,866	1,086	542	850	3,050	3,739	7,212	5,748	8,941	6,792	8,093	18,026	64,079	9
8,974	39,306	242	152	641	1,155	1,550	2,254	3,744	4,059	2,913	2,733	9,409	28,852	10
1,871	7,710	34	48	121	230	264	433	684	577	1,052	1,048	1,799	6,290	11
51,851	207,561	1,368	800	1,639	4,437	5,563	9,904	10,180	13,577	10,797	11,874	29,335	99,474	12
12,152	49,947	73	70	120	28	36	35	36	27	67	16	169	677	13
608	2,153	14	16	22	37	93	122	208	173	138	158	453	1,434	14
444	2,142	12	22	25	62	43	98	187	220	237	195	592	1,693	15
309	953	5	5	8	24	26	43	76	83	96	102	421	889	16
1,347	5,230	4	7	54	111	65	237	257	485	838	458	930	3,446	17
14,860	60,425	108	120	229	262	263	535	764	988	1,376	929	2,565	8,139	18
66,711	267,986	1,476	920	1,868	4,699	5,826	10,439	10,944	14,565	12,173	12,803	31,900	107,613	19
7,081	31,144	167	74	309	620	971	1,319	1,603	1,727	1,730	1,763	5,198	15,481	20
11,295	48,626	161	174	370	1,050	1,436	3,022	3,090	4,048	4,323	4,802	8,558	31,034	21
21,568	76,595	649	165	276	987	1,092	2,778	2,029	4,325	2,647	3,340	7,119	25,407	22
9,284	39,437	193	101	247	450	442	370	391	217	123	77	723	3,334	23
3,698	15,019	64	80	106	232	263	590	712	875	674	618	1,919	6,133	24
13,837	53,123	283	372	553	1,338	1,506	2,116	2,973	2,997	2,418	1,611	7,198	23,365	25
1,365	6,198	71	51	95	188	257	342	316	352	300	245	873	3,090	26
4,169	16,908	101	40	70	226	245	390	555	739	501	827	1,870	5,564	27
72,297	287,050	1,689	1,057	2,026	5,091	6,212	10,927	11,669	15,280	12,716	13,283	33,458	113,408	28
5,586	19,064	213	137	158	392	386	488	725	715	543	480	1,558	5,795	29
66,711	267,986	1,476	920	1,868	4,699	5,826	10,439	10,944	14,565	12,173	12,803	31,900	107,613	30
440	1,816	4	5	4	2	1	1	1	—	3	—	13	34	31
614	2,548	20	7	15	7	4	2	9	4	1	4	19	92	32
3,005	11,977	80	66	140	353	580	837	918	934	976	789	2,553	8,226	33
1,064	3,964	24	29	49	67	201	254	400	381	337	341	937	3,020	34
1,326	4,970	54	45	96	224	233	360	483	635	513	394	1,415	4,452	35
962	3,276	26	68	66	159	115	295	447	535	538	446	1,357	4,052	36
330	1,116	9	4	28	32	26	54	135	127	163	152	277	1,007	37
445	1,590	20	17	53	76	93	160	207	209	254	236	601	1,926	38
489	1,822	6	13	18	64	56	137	201	208	215	245	468	1,631	39
8,675	33,079	243	254	469	984	1,309	2,100	2,801	3,033	3,000	2,607	7,640	24,440	40

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1947-48 FISCAL YEAR
MARITIME REGION
(All money figures in thousands of dollars)

		Maritime Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	22	7	26	34	58	53	64	61	51	41
2	Total Value of Estates.....	\$ 332	\$ 84	\$ 634	\$ 745	\$ 3,007	\$ 1,335	\$ 1,514	\$ 1,771	\$ 1,224	\$ 1,413
Duties Assessed:											
3	To Class A Successors.....	4	—	20	6	111	20	14	28	27	6
4	To Class B Successors.....	2	1	3	14	153	22	36	98	28	77
5	To Class C Successors.....	—	—	2	2	10	5	9	19	10	16
6	To Class D Successors.....	—	—	—	2	1	—	—	1	1	2
7	Total.....	6	1	25	24	275	47	59	146	66	101
Inheritances by:											
8	Class A Successors—Dutiable.....	44	10	205	91	853	266	181	213	237	73
9	Class B Successors—Dutiable.....	93	27	98	226	1,377	470	700	975	540	913
10	Class C Successors—Dutiable.....	11	—	43	38	130	128	161	277	207	204
11	Class D Successors—Dutiable.....	5	—	—	27	16	7	1	23	19	42
12	Total Subject to Duty.....	153	37	346	382	2,376	871	1,043	1,488	1,003	1,232
13	Class A Successors—Non-Dutiable.....	174	47	281	349	610	366	438	195	161	76
14	Class B Successors—Non-Dutiable.....	4	—	5	2	6	18	24	29	30	29
15	Class C Successors—Non-Dutiable.....	—	—	1	2	8	24	6	8	1	13
16	Class D Successors—Non-Dutiable.....	—	—	—	1	1	4	2	7	21	5
17	Charities—Non-Dutiable.....	1	—	1	9	6	52	1	44	8	58
18	Total Not Subject to Duty.....	179	47	288	363	631	464	471	283	221	181
19	Grand Total of Inheritances.....	332	84	634	745	3,007	1,335	1,514	1,771	1,224	1,413
Composition of Estates:											
20	Cash.....	27	3	61	103	269	174	230	196	200	203
21	Bonds.....	34	2	97	102	476	323	295	610	349	516
22	Stocks and Business Equities.....	34	10	107	157	1,751	295	385	466	356	397
23	Insurance and Annuities.....	188	46	283	236	514	237	280	133	46	55
24	Mortgages.....	3	—	4	13	18	14	32	79	71	56
25	Real Estate.....	58	25	110	168	466	299	327	297	191	180
26	Personal Effects.....	20	3	25	17	37	36	40	29	14	17
27	Other Assets.....	10	8	15	28	84	35	55	46	49	49
28	Total Assets.....	374	97	702	824	3,615	1,413	1,644	1,856	1,276	1,473
29	Less: Debts Payable.....	42	13	68	79	608	78	130	85	52	60
30	Total Assessed Value.....	332	84	634	745	3,007	1,335	1,514	1,771	1,224	1,413
Number of Successors:											
31	Class A—Dutiable Persons.....	6	1	11	13	24	10	13	5	4	3
32	Class A—Non-Dutiable ".....	16	10	18	20	27	23	31	18	17	6
33	Class B—Dutiable ".....	26	11	24	38	103	99	115	111	124	83
34	Class B—Non-Dutiable ".....	8	—	7	8	16	23	48	48	71	68
35	Class C—Dutiable ".....	1	—	14	14	28	30	22	39	36	29
36	Class C—Non-Dutiable ".....	4	—	4	7	22	51	16	23	1	29
37	Class D—Dutiable ".....	1	3	—	5	3	5	1	5	4	13
38	Class D—Non-Dutiable ".....	—	9	—	5	9	8	13	26	1	23
39	Charities—Institutions.....	1	—	2	7	23	8	3	38	21	37
40	Grand Total Successors.....	63	34	80	117	255	257	262	313	279	291

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1947-48 FISCAL YEAR
MARITIME REGION
(All money figures in thousands of dollars)

Males—(Cont'd)		Maritime Region—Females												
Age Not Avail-able	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Avail-able	Total Females	
71	488	4	3	8	9	22	28	48	48	45	37	84	336	1
\$ 1,791	\$ 13,850	\$ 29	\$ 29	\$ 121	\$ 112	\$ 579	\$ 438	\$ 745	\$ 862	\$ 933	\$ 735	\$ 1,494	\$ 6,077	2
83	319	—	—	—	—	—	—	—	—	1	—	2	3	3
36	470	1	—	2	2	19	5	13	19	26	12	36	135	4
11	84	—	—	3	2	11	14	17	17	12	20	30	126	5
3	10	—	1	—	—	3	—	5	2	4	3	3	21	6
133	883	1	1	5	4	33	19	35	38	43	35	71	285	7
436	2,609	—	—	—	—	—	—	—	—	12	—	23	35	8
604	6,023	26	6	62	52	330	155	294	372	489	299	801	2,886	9
219	1,418	—	5	49	45	200	251	302	298	235	251	485	2,121	10
59	199	—	17	—	3	43	1	80	38	33	58	59	332	11
1,318	10,249	26	28	111	100	573	407	676	708	769	608	1,368	5,374	12
420	3,117	—	—	4	—	—	—	—	—	20	—	44	68	13
15	162	3	—	3	—	—	7	19	13	15	20	20	100	14
22	85	—	—	2	7	2	11	28	20	43	19	28	160	15
1	42	—	—	—	4	2	4	9	10	21	17	7	74	16
15	195	—	1	1	1	2	9	13	111	65	71	27	301	17
473	3,601	3	1	10	12	6	31	69	154	164	127	126	703	18
1,791	13,850	29	29	121	112	579	438	745	862	933	735	1,494	6,077	19
316	1,782	5	1	30	22	70	77	126	117	132	49	232	861	20
413	3,217	3	6	19	33	217	205	309	407	332	412	523	2,466	21
487	4,445	6	—	51	11	143	75	120	183	234	140	282	1,245	22
195	2,213	6	1	—	1	31	4	3	2	7	4	78	137	23
95	385	—	—	14	—	6	9	12	24	7	7	25	104	24
275	2,396	9	27	12	45	97	74	170	130	174	103	264	1,105	25
35	273	1	1	2	2	8	11	23	18	33	11	43	153	26
79	458	—	—	—	2	32	2	11	12	48	34	117	258	27
1,895	15,169	30	36	128	116	604	457	774	893	967	760	1,564	6,329	28
104	1,319	1	7	7	4	25	19	29	31	34	25	70	252	29
1,791	13,850	29	29	121	112	579	438	745	862	933	735	1,494	6,077	30
14	104	—	—	—	—	—	—	—	—	1	—	3	4	31
32	218	—	—	1	—	—	—	—	—	—	—	—	1	32
109	843	6	1	10	12	28	32	57	48	70	61	123	448	33
48	345	1	—	6	—	7	16	38	29	34	45	72	248	34
39	252	—	1	5	15	17	36	47	68	53	38	77	357	35
45	202	—	—	4	10	5	44	68	81	73	55	78	418	36
14	54	—	1	—	2	1	1	14	10	12	22	9	72	37
7	101	1	—	—	9	6	11	33	27	31	48	22	188	38
20	160	—	2	2	3	5	9	33	33	35	53	32	207	39
328	2,279	8	5	28	51	69	149	290	296	309	322	416	1,943	40

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1947-48 FISCAL YEAR
QUEBEC REGION
(All money figures in thousands of dollars)

		Quebec Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	72	47	41	116	138	169	166	157	135	88
2	Total Value of Estates.....	\$ 4,853	\$ 1,900	\$ 1,655	\$ 4,382	\$ 6,616	\$ 7,212	\$ 9,956	\$ 5,363	\$ 8,521	\$ 2,596
Duties Assessed:											
3	To Class A Successors.....	305	56	35	152	246	183	375	45	73	4
4	To Class B Successors.....	383	8	19	57	158	260	937	248	691	55
5	To Class C Successors.....	12	15	10	76	85	83	285	89	162	132
6	To Class D Successors.....	1	1	1	4	4	36	20	15	67	52
7	Total.....	701	80	65	289	493	562	1,617	397	993	243
Inheritances by:											
8	Class A Successors—Dutiable.....	1,896	835	501	1,491	1,966	1,563	1,890	533	526	66
9	Class B Successors—Dutiable.....	2,123	133	307	787	1,908	3,047	5,487	2,813	5,224	1,100
10	Class C Successors—Dutiable.....	248	210	187	831	1,123	951	1,197	946	1,438	754
11	Class D Successors—Dutiable.....	17	18	12	55	80	268	167	212	399	351
12	Total Subject to Duty.....	4,284	1,196	1,007	3,164	5,077	5,829	8,741	4,504	7,587	2,271
13	Class A Successors—Non-Dutiable.....	530	688	620	1,159	1,294	1,163	933	581	392	178
14	Class B Successors—Non-Dutiable.....	3	3	2	24	23	84	58	57	41	53
15	Class C Successors—Non-Dutiable.....	20	5	9	14	106	29	26	64	54	17
16	Class D Successors—Non-Dutiable.....	2	1	2	1	14	6	15	16	30	16
17	Charities—Non-Dutiable.....	14	7	15	20	102	101	183	141	417	61
18	Total Not Subject to Duty.....	569	704	648	1,218	1,539	1,383	1,215	859	934	325
19	Grand Total of Inheritances.....	4,853	1,900	1,655	4,382	6,616	7,212	9,956	5,363	8,521	2,596
Composition of Estates:											
20	Cash.....	180	205	85	362	665	658	748	638	782	210
21	Bonds.....	894	290	72	356	690	781	1,737	782	1,991	429
22	Stocks and Business Equities.....	1,570	464	586	1,471	2,426	2,226	4,482	1,792	3,413	1,182
23	Insurance and Annuities.....	890	629	625	1,320	1,583	1,236	1,038	243	301	141
24	Mortgages.....	101	54	93	133	449	583	243	547	586	192
25	Real Estate.....	1,187	319	246	823	1,365	1,620	1,316	1,460	970	434
26	Personal Effects.....	342	73	107	171	256	262	239	170	169	41
27	Other Assets.....	189	206	101	235	281	480	838	383	818	116
28	Total Assets.....	5,353	2,240	1,915	4,871	7,715	7,846	10,641	6,015	9,030	2,745
29	Less: Debts Payable.....	500	340	260	489	1,099	634	685	652	509	149
30	Total Assessed Value.....	4,853	1,900	1,655	4,382	6,616	7,212	9,956	5,363	8,521	2,596
Number of Successors:											
31	Class A—Dutiable Persons.....	25	36	32	48	49	42	32	15	11	5
32	Class A—Non-Dutiable ".....	23	37	23	54	49	63	50	47	29	20
33	Class B—Dutiable ".....	48	16	30	109	193	309	340	314	309	173
34	Class B—Non-Dutiable ".....	5	5	3	43	46	71	113	107	104	132
35	Class C—Dutiable ".....	57	35	33	86	143	121	71	128	111	45
36	Class C—Non-Dutiable ".....	39	9	20	31	109	66	61	114	98	47
37	Class D—Dutiable ".....	3	3	3	7	24	27	31	31	28	26
38	Class D—Non-Dutiable ".....	5	1	9	4	19	21	24	39	42	33
39	Charities—Institutions.....	14	11	28	35	61	81	78	95	101	60
40	Grand Total Successors.....	219	153	181	417	693	801	800	890	833	541

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1947-48 FISCAL YEAR
QUEBEC REGION
(All money figures in thousands of dollars)

Males—(Cont'd)		Quebec Region—Females												
Age Not Available	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Available	Total Females	
208	1,337	26	16	25	76	76	115	148	132	115	80	153	962	1
\$ 9,825	\$ 62,879	\$ 309	\$ 139	\$ 463	\$ 1,630	\$ 1,030	\$ 3,684	\$ 3,740	\$ 4,050	\$ 2,311	\$ 2,122	\$ 3,406	\$ 22,884	2
84	1,558	—	—	—	—	—	—	—	—	—	—	—	—	3
490	3,306	7	3	6	63	54	647	120	294	100	70	133	1,497	4
110	1,059	3	2	26	12	9	23	294	165	33	30	32	629	5
11	212	—	—	1	10	1	8	36	10	17	32	124	239	6
695	6,135	10	5	33	85	64	678	450	469	150	132	289	2,365	7
1,100	12,367	—	—	—	—	—	—	—	—	—	—	9	9	8
5,150	28,079	219	86	153	1,156	770	2,938	1,719	2,424	1,445	1,085	2,076	14,071	9
1,578	9,463	67	38	279	264	194	424	1,525	1,273	487	501	538	5,590	10
203	1,782	7	—	18	80	13	80	278	121	197	340	544	1,678	11
8,031	51,691	293	124	450	1,500	977	3,442	3,522	3,818	2,129	1,926	3,167	21,348	12
1,411	8,949	6	4	—	14	5	2	20	6	—	8	10	75	13
79	427	7	—	—	4	24	27	32	37	39	23	59	252	14
49	393	1	10	9	15	13	31	45	58	51	40	45	318	15
93	196	—	—	3	2	3	12	24	15	13	18	17	107	16
162	1,223	2	1	1	95	8	170	97	116	79	107	108	784	17
1,794	11,188	16	15	13	130	53	242	218	232	182	196	239	1,536	18
9,825	62,879	309	139	463	1,630	1,030	3,684	3,740	4,050	2,311	2,122	3,406	22,884	19
964	5,497	63	19	79	243	194	364	508	415	409	257	385	2,936	20
1,214	9,236	66	13	108	310	250	1,198	704	640	545	679	806	5,319	21
3,448	23,060	64	34	85	442	174	1,152	915	1,480	606	542	885	6,379	22
1,512	9,518	63	13	31	102	65	93	198	37	37	8	51	698	23
544	3,525	40	5	18	85	44	311	291	262	205	183	363	1,807	24
2,466	12,206	94	63	146	517	282	582	1,108	976	522	361	759	5,410	25
248	2,078	9	10	39	69	49	101	106	95	52	40	102	672	26
921	4,568	22	8	30	109	70	109	255	431	101	176	376	1,687	27
11,317	69,688	421	165	536	1,877	1,128	3,910	4,085	4,336	2,477	2,246	3,727	24,908	28
1,492	6,809	112	26	73	247	98	226	345	286	166	124	321	2,024	29
9,825	62,879	309	139	463	1,630	1,030	3,684	3,740	4,050	2,311	2,122	3,406	22,884	30
59	354	—	—	—	—	—	—	—	—	—	—	2	2	31
67	462	5	2	—	4	2	1	4	1	—	3	—	22	32
378	2,219	27	14	23	113	130	227	242	195	223	164	287	1,645	33
139	768	17	—	1	6	60	60	78	93	84	48	112	559	34
168	998	20	8	29	60	45	70	111	148	79	73	85	728	35
86	680	5	29	21	37	17	80	92	125	104	75	105	690	36
31	214	2	—	3	11	2	13	44	25	25	41	38	204	37
47	244	7	2	6	5	8	33	37	33	31	48	48	258	38
108	672	4	4	4	35	30	85	91	86	59	71	98	567	39
1,083	6,611	87	59	87	271	294	569	699	706	605	523	775	4,675	40

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1947-48 FISCAL YEAR
ONTARIO REGION
(All money figures in thousands of dollars)

		Ontario Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	98	49	89	156	196	295	340	329	323	268
2	Total Value of Estates.....	\$ 2,317	\$ 1,912	\$ 3,320	\$ 5,541	\$ 7,474	\$ 14,206	\$ 12,195	\$ 13,417	\$ 8,811	\$ 11,022
Duties Assessed:											
3	To Class A Successors.....	67	62	103	102	227	366	172	248	68	44
4	To Class B Successors.....	25	16	32	185	213	856	369	585	303	597
5	To Class C Successors.....	24	10	26	29	98	79	689	190	117	250
6	To Class D Successors.....	1	2	10	2	6	12	13	27	27	92
7	Total.....	117	90	171	318	544	1,313	1,243	1,050	515	983
Inheritances by:											
8	Class A Successors—Dutiable.....	458	732	1,110	1,326	1,968	3,351	1,624	2,042	702	362
9	Class B Successors—Dutiable.....	620	242	500	1,695	2,543	6,137	4,802	6,600	4,626	6,325
10	Class C Successors—Dutiable.....	435	164	408	539	918	1,150	3,042	2,016	1,644	1,981
11	Class D Successors—Dutiable.....	11	26	158	27	97	208	154	306	365	621
12	Total Subject to Duty.....	1,524	1,164	2,176	3,587	5,526	10,846	9,622	10,964	7,337	9,289
13	Class A Successors—Non-Dutiable.....	741	733	1,102	1,903	1,814	2,679	2,190	1,949	1,030	581
14	Class B Successors—Non-Dutiable.....	8	6	9	18	30	121	74	69	114	180
15	Class C Successors—Non-Dutiable.....	10	6	13	16	38	192	277	118	77	78
16	Class D Successors—Non-Dutiable.....	20	—	7	6	14	99	12	67	82	37
17	Charities—Non-Dutiable.....	14	3	13	11	52	269	20	250	171	857
18	Total Not Subject to Duty.....	793	748	1,144	1,954	1,948	3,360	2,573	2,453	1,474	1,733
19	Grand Total of Inheritances.....	2,317	1,912	3,320	5,541	7,474	14,206	12,195	13,417	8,811	11,022
Composition of Estates:											
20	Cash.....	213	125	187	449	792	1,248	1,649	1,751	1,462	2,318
21	Bonds.....	289	257	567	675	962	3,265	2,712	3,201	2,059	2,565
22	Stocks and Business Equities.....	509	368	527	1,775	1,768	3,866	3,025	3,344	1,866	2,072
23	Insurance and Annuities.....	977	746	1,091	1,693	1,734	2,234	1,314	1,010	463	389
24	Mortgages.....	73	43	82	173	496	610	936	1,049	702	1,388
25	Real Estate.....	217	400	553	938	1,650	1,917	2,139	2,841	2,143	2,253
26	Personal Effects.....	66	43	90	136	188	275	218	190	125	89
27	Other Assets.....	143	127	667	327	328	1,280	603	529	379	333
28	Total Assets.....	2,487	2,109	3,764	6,166	7,918	14,695	12,596	13,915	9,199	11,407
29	Less: Debts Payable.....	170	197	444	625	444	489	401	498	388	385
30	Total Assessed Value.....	2,317	1,912	3,320	5,541	7,474	14,206	12,195	13,417	8,811	11,022
Number of Successors:											
31	Class A—Dutiable Persons.....	29	28	44	82	70	99	72	63	27	14
32	Class A—Non-Dutiable ".....	40	39	37	49	57	90	99	95	80	47
33	Class B—Dutiable ".....	71	26	73	156	229	453	547	571	654	603
34	Class B—Non-Dutiable ".....	13	4	24	37	64	128	155	159	295	270
35	Class C—Dutiable ".....	70	35	61	105	125	192	249	254	231	177
36	Class C—Non-Dutiable ".....	39	8	51	44	102	118	171	194	149	153
37	Class D—Dutiable ".....	6	4	18	10	20	45	35	68	58	41
38	Class D—Non-Dutiable ".....	9	3	31	23	41	112	51	104	95	102
39	Charities—Institutions.....	3	7	12	19	22	69	37	88	88	97
40	Grand Total Successors.....	280	154	351	525	730	1,306	1,416	1,596	1,677	1,504

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1947-48 FISCAL YEAR
ONTARIO REGION
(All money figures in thousands of dollars)

Males—(Cont'd)		Ontario Region—Females												
Age Not Available	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Available	Total Females	
1,170	3,313	38	34	47	92	144	200	268	274	260	244	1,103	2,704	1
\$ 42,062	\$ 122,277	\$ 444	\$ 509	\$ 678	\$ 1,790	\$ 2,693	\$ 3,480	\$ 4,443	\$ 7,483	\$ 6,357	\$ 7,644	\$ 23,113	\$ 58,634	2
858	2,317	—	3	1	—	—	—	1	—	2	—	3	10	3
1,509	4,690	8	12	12	60	94	120	134	605	277	724	811	2,857	4
382	1,894	8	3	11	39	61	92	89	226	109	171	750	1,559	5
139	331	—	—	5	8	7	5	10	17	105	33	85	275	6
2,888	9,232	16	18	29	107	162	217	234	848	493	928	1,649	4,701	7
7,915	21,590	5	54	25	—	10	—	4	—	28	—	69	195	8
18,180	52,270	213	286	282	1,046	1,478	2,010	2,452	4,839	3,419	4,895	12,403	33,323	9
5,271	17,568	160	91	182	587	958	1,252	1,487	2,029	1,279	1,899	7,570	17,494	10
1,370	3,343	4	3	67	91	120	79	206	223	696	441	1,024	2,954	11
32,736	94,771	382	434	556	1,724	2,566	3,341	4,149	7,091	5,422	7,235	21,066	53,966	12
7,477	22,199	46	37	60	3	31	—	7	12	47	8	95	346	13
302	931	3	16	9	12	21	44	79	92	59	88	315	738	14
305	1,130	11	12	7	33	24	44	78	105	114	116	480	1,024	15
185	529	—	5	3	11	14	17	30	49	48	56	381	614	16
1,057	2,717	2	5	43	7	37	34	100	134	667	141	776	1,946	17
9,326	27,506	62	75	122	66	127	139	294	392	935	409	2,047	4,668	18
42,062	122,277	444	509	678	1,790	2,693	3,480	4,443	7,483	6,357	7,644	23,113	58,634	19
4,194	14,388	72	27	93	169	358	529	676	887	932	970	3,848	8,561	20
7,694	24,246	76	78	104	448	671	884	1,561	2,433	2,415	2,714	6,067	17,451	21
13,563	32,683	45	86	63	398	558	841	684	2,260	1,191	2,355	5,497	13,978	22
6,109	17,760	107	65	130	215	263	159	110	156	69	51	531	1,856	23
2,507	8,059	19	66	44	127	172	144	325	417	418	377	1,375	3,484	24
8,031	23,082	139	225	247	417	645	744	1,069	1,246	1,234	872	4,983	11,821	25
848	2,268	18	27	33	67	130	144	121	171	136	146	606	1,599	26
2,205	6,921	19	29	18	42	70	197	124	245	223	418	1,187	2,572	27
45,151	129,407	495	603	732	1,883	2,867	3,642	4,670	7,815	6,618	7,903	24,094	61,322	28
3,089	7,130	51	94	54	93	174	162	227	332	261	259	981	2,688	29
42,062	122,277	444	509	678	1,790	2,693	3,480	4,443	7,483	6,357	7,644	23,113	58,634	30
273	801	3	3	2	—	1	—	1	—	2	—	8	20	31
352	985	8	2	6	2	2	—	2	2	1	1	11	37	32
1,786	5,169	33	36	52	123	195	330	391	451	439	409	1,695	4,154	33
627	1,776	4	28	14	24	34	97	171	187	153	185	658	1,555	34
868	2,367	32	31	32	94	138	169	255	309	274	263	1,105	2,702	35
687	1,716	16	39	25	86	70	131	211	239	283	296	1,050	2,446	36
222	527	2	2	11	9	15	22	48	63	99	74	191	536	37
338	909	1	15	25	37	52	71	88	125	141	127	474	1,156	38
297	739	2	7	5	20	20	34	65	76	105	113	320	767	39
5,450	14,989	101	163	172	395	527	854	1,232	1,452	1,497	1,468	5,512	13,373	40

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1947-48 FISCAL YEAR
PRAIRIE REGION

(All money figures in thousands of dollars)

		Prairie Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	52	36	57	108	199	241	192	173	101	85
2	Total Value of Estates.....	\$ 1,310	\$ 1,003	\$ 1,804	\$ 2,472	\$ 5,604	\$ 6,983	\$ 4,982	\$ 3,975	\$ 2,846	\$ 2,534
Duties Assessed:											
3	To Class A Successors.....	73	15	50	29	135	79	79	37	13	35
4	To Class B Successors.....	6	6	7	31	87	194	138	74	120	135
5	To Class C Successors.....	70	9	25	10	36	112	48	36	32	52
6	To Class D Successors.....	2	1	2	6	26	35	8	22	5	7
7	Total	151	31	84	76	284	420	273	169	170	229
Inheritances by:											
8	Class A Successors—Dutiable.....	343	228	508	426	1,201	843	648	426	114	146
9	Class B Successors—Dutiable.....	194	98	228	582	1,532	2,533	2,085	1,724	1,714	1,648
10	Class C Successors—Dutiable.....	333	156	308	235	658	1,263	769	559	417	418
11	Class D Successors—Dutiable.....	25	11	26	86	303	279	144	282	70	85
12	Total Subject to Duty.....	895	493	1,070	1,329	3,694	4,918	3,646	2,991	2,315	2,297
13	Class A Successors—Non-Dutiable.....	400	478	702	1,105	1,663	1,797	1,211	862	320	118
14	Class B Successors—Non-Dutiable.....	11	3	2	16	35	58	42	50	49	77
15	Class C Successors—Non-Dutiable.....	4	13	14	13	193	59	35	30	21	3
16	Class D Successors—Non-Dutiable.....	—	6	1	1	6	26	29	19	7	10
17	Charities—Non-Dutiable.....	—	10	15	8	13	125	19	23	134	29
18	Total Not Subject to Duty.....	415	510	734	1,143	1,910	2,065	1,336	984	531	237
19	Grand Total of Inheritances	1,310	1,003	1,804	2,472	5,604	6,983	4,982	3,975	2,846	2,534
Composition of Estates:											
20	Cash.....	166	125	206	287	819	1,002	685	659	569	316
21	Bonds.....	169	110	179	264	962	968	1,115	829	610	682
22	Stocks and Business Equities.....	87	202	210	274	898	1,280	568	268	317	524
23	Insurance and Annuities.....	260	296	697	627	1,023	1,414	650	349	134	205
24	Mortgages.....	2	3	32	46	238	289	376	307	77	238
25	Real Estate.....	222	238	413	784	1,375	1,652	1,337	1,312	1,006	530
26	Personal Effects.....	46	28	43	111	172	209	142	95	34	23
27	Other Assets.....	455	75	157	246	490	610	320	374	192	96
28	Total Assets.....	1,407	1,077	1,937	2,639	5,977	7,424	5,193	4,193	2,939	2,614
29	Less: Debts Payable.....	97	74	133	167	373	441	211	218	93	80
30	Total Assessed Value	1,310	1,003	1,804	2,472	5,604	6,983	4,982	3,975	2,846	2,534
Number of Successors:											
31	Class A—Dutiable Persons.....	19	20	22	42	60	53	38	25	8	2
32	Class A—Non-Dutiable ".....	34	34	41	71	100	126	61	59	26	16
33	Class B—Dutiable ".....	45	29	54	135	283	431	372	433	253	255
34	Class B—Non-Dutiable ".....	4	9	3	22	100	122	105	95	87	132
35	Class C—Dutiable ".....	17	29	32	51	149	158	129	96	78	36
36	Class C—Non-Dutiable ".....	12	17	25	31	51	84	57	58	26	14
37	Class D—Dutiable ".....	4	1	3	16	24	32	24	26	14	15
38	Class D—Non-Dutiable ".....	—	8	3	5	20	58	28	44	14	22
39	Charities—Institutions.....	2	9	5	12	11	13	18	23	28	10
40	Grand Total Successors	137	156	188	385	798	1,077	832	859	534	502

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1947-48 FISCAL YEAR
PRAIRIE REGION
(All money figures in thousands of dollars)

Males—(Cont'd)		Prairie Region—Females												
Age Not Available	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Available	Total Females	
262	1,506	8	8	26	46	67	74	89	84	74	32	122	630	1
\$ 6,420	\$ 39,933	\$ 59	\$ 132	\$ 377	\$ 692	\$ 677	\$ 1,393	\$ 1,194	\$ 1,073	\$ 1,050	\$ 775	\$ 2,038	\$ 9,460	2
88	633	—	—	—	—	—	—	—	—	—	—	—	—	3
166	964	1	4	9	17	21	80	38	34	30	20	88	342	4
42	472	1	1	4	12	6	10	32	8	12	2	19	107	5
10	124	—	—	1	4	—	1	2	1	4	10	4	27	6
306	2,193	2	5	14	33	27	91	72	43	46	32	111	476	7
816	5,699	1	—	2	2	—	—	—	—	—	—	—	5	8
2,749	15,087	28	100	218	416	539	1,160	757	799	715	449	1,549	6,730	9
726	5,842	8	13	85	192	95	159	277	183	217	43	348	1,620	10
166	1,477	—	—	14	49	1	10	40	23	61	104	71	373	11
4,457	28,105	37	113	319	659	635	1,329	1,074	1,005	993	596	1,968	8,728	12
1,642	10,298	21	19	49	11	—	13	9	9	—	—	8	139	13
180	523	1	—	4	16	37	32	63	22	21	18	39	253	14
51	436	—	—	5	1	2	7	18	26	16	19	11	105	15
12	117	—	—	—	1	3	1	5	8	9	10	8	45	16
78	454	—	—	—	4	—	11	25	3	11	132	4	190	17
1,963	11,828	22	19	58	33	42	64	120	68	57	179	70	732	18
6,420	39,933	59	132	377	692	677	1,393	1,194	1,073	1,050	775	2,038	9,460	19
822	5,656	11	13	56	126	176	166	186	161	142	281	345	1,663	20
1,240	7,128	9	57	104	154	141	302	290	309	357	270	686	2,679	21
920	5,548	13	16	53	31	29	389	158	70	142	32	253	1,186	22
848	6,503	10	17	52	88	33	37	63	14	5	7	34	360	23
245	1,853	5	1	17	10	29	42	35	37	26	37	50	289	24
2,035	10,904	10	27	91	247	241	427	412	454	298	122	608	2,937	25
124	1,027	3	4	12	27	36	37	36	32	27	6	51	271	26
537	3,552	—	2	7	46	50	35	106	36	106	44	105	537	27
6,771	42,171	61	137	392	729	735	1,435	1,286	1,113	1,103	799	2,132	9,922	28
351	2,238	2	5	15	37	58	42	92	40	53	24	94	462	29
6,420	39,933	59	132	377	692	677	1,393	1,194	1,073	1,050	775	2,038	9,460	30
50	339	1	—	1	2	—	—	—	—	—	—	—	4	31
119	687	7	3	7	1	—	1	3	1	—	—	3	26	32
504	2,794	7	9	29	77	132	147	152	173	165	95	250	1,236	33
194	873	1	—	9	27	71	59	84	58	55	29	66	459	34
139	914	1	4	26	35	22	35	42	66	54	10	77	372	35
99	474	—	—	7	8	16	23	47	58	47	18	43	267	36
36	195	—	—	2	8	1	3	18	7	12	10	17	78	37
22	224	2	—	14	7	17	10	27	21	25	9	33	165	38
50	181	—	—	1	5	1	6	11	10	12	3	13	62	39
1,213	6,681	19	16	96	170	260	284	384	394	370	174	502	2,669	40

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1947-48 FISCAL YEAR
BRITISH COLUMBIA AND YUKON REGION
(All money figures in thousands of dollars)

		B.C. and Yukon Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed	28	9	21	62	101	99	85	68	52	25
2	Total Value of Estates	\$ 688	\$ 510	\$ 493	\$ 1,804	\$ 2,890	\$ 6,189	\$ 2,762	\$ 2,987	\$ 3,237	\$ 874
Duties Assessed:											
3	To Class A Successors	40	40	6	50	69	375	29	40	1	—
4	To Class B Successors	4	2	3	19	40	445	68	222	40	50
5	To Class C Successors	1	5	2	12	6	7	52	26	263	6
6	To Class D Successors	1	1	—	1	1	9	8	17	53	1
7	Total	46	48	11	82	116	836	157	305	357	57
Inheritances by:											
8	Class A Successors—Dutiable	346	304	126	577	844	2,119	392	322	26	—
9	Class B Successors—Dutiable	121	33	79	369	827	2,886	977	1,179	582	656
10	Class C Successors—Dutiable	25	89	42	181	151	146	656	333	2,089	123
11	Class D Successors—Dutiable	12	18	6	19	33	110	100	156	357	25
12	Total Subject to Duty	504	444	253	1,146	1,855	5,261	2,125	1,990	3,054	804
13	Class A Successors—Non-Dutiable	181	54	238	653	997	896	571	422	129	41
14	Class B Successors—Non-Dutiable	—	—	1	2	23	5	17	3	11	16
15	Class C Successors—Non-Dutiable	1	2	—	2	8	3	15	16	27	7
16	Class D Successors—Non-Dutiable	2	2	1	1	2	2	16	14	6	5
17	Charities—Non-Dutiable	—	8	—	—	5	22	18	542	10	1
18	Total Not Subject to Duty	184	66	240	658	1,035	928	637	997	183	70
19	Grand Total of Inheritances	688	510	493	1,804	2,890	6,189	2,762	2,987	3,237	874
Composition of Estates:											
20	Cash	95	31	79	318	399	745	441	417	426	85
21	Bonds	47	26	64	223	567	765	633	613	825	302
22	Stocks and Business Equities	71	118	85	468	589	3,355	755	791	1,287	190
23	Insurance and Annuities	186	190	165	519	623	494	311	254	40	41
24	Mortgages	10	123	11	60	186	94	96	173	79	58
25	Real Estate	231	23	105	252	468	640	489	710	389	198
26	Personal Effects	8	33	17	68	90	70	68	36	39	13
27	Other Assets	68	42	10	67	187	222	53	79	252	2
28	Total Assets	716	586	536	1,975	3,109	6,385	2,846	3,073	3,337	889
29	Less: Debts Payable	28	76	43	171	219	196	84	86	100	15
30	Total Assessed Value	688	510	493	1,804	2,890	6,189	2,762	2,987	3,237	874
Number of Successors:											
31	Class A—Dutiable Persons	11	2	10	29	41	38	22	17	4	—
32	Class A—Non-Dutiable "	10	6	6	19	33	24	27	14	7	6
33	Class B—Dutiable "	23	5	16	58	148	125	119	105	64	61
34	Class B—Non-Dutiable "	—	1	2	2	25	15	33	15	23	30
35	Class C—Dutiable "	6	11	7	31	43	39	54	48	71	17
36	Class C—Non-Dutiable "	9	4	4	9	14	7	34	24	37	17
37	Class D—Dutiable "	13	3	1	3	5	17	13	16	16	12
38	Class D—Non-Dutiable "	3	4	1	2	9	7	16	16	10	13
39	Charities—Institutions	—	1	—	1	5	9	12	18	4	6
40	Grand Total Successors	75	37	47	154	323	281	330	273	236	162

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1947-48 FISCAL YEAR
BRITISH COLUMBIA AND YUKON REGION
(All money figures in thousands of dollars)

Males—(Cont'd)		B.C. and Yukon Region—Females												
Age Not Avail-able	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Avail-able	Total Females	
161	711	5	6	19	30	45	60	48	43	52	32	115	455	1
\$ 6,613	\$ 29,047	\$ 635	\$ 111	\$ 229	\$ 475	\$ 847	\$ 1,444	\$ 822	\$ 1,097	\$ 1,522	\$ 1,527	\$ 1,849	\$ 10,558	2
167	817	—	—	—	—	—	—	—	—	—	—	—	—	3
304	1,197	84	4	4	25	38	78	23	40	45	222	64	627	4
130	510	—	—	2	3	5	9	9	18	105	2	26	179	5
4	96	2	3	2	—	7	69	5	14	4	10	8	124	6
605	2,620	86	7	8	28	50	156	37	72	154	234	98	930	7
1,358	6,414	—	4	—	—	—	5	—	—	—	—	—	9	8
2,698	10,407	600	64	135	380	622	949	526	507	724	1,365	1,197	7,069	9
1,180	5,015	7	5	46	67	103	168	153	276	695	39	468	2,027	10
73	909	23	28	22	7	87	263	80	172	65	105	101	953	11
5,309	22,745	630	101	203	454	812	1,385	759	955	1,484	1,509	1,766	10,058	12
1,202	5,384	—	10	7	—	—	20	—	—	—	—	12	49	13
32	110	—	—	6	5	11	12	15	9	4	9	20	91	14
17	98	—	—	2	6	2	5	18	11	13	1	28	86	15
18	69	5	—	2	6	4	9	8	1	5	1	8	49	16
35	641	—	—	9	4	18	13	22	121	16	7	15	225	17
1,304	6,302	5	10	26	21	35	59	63	142	38	18	83	500	18
6,613	29,047	635	111	229	475	847	1,444	822	1,097	1,522	1,527	1,849	10,558	19
785	3,821	16	14	51	60	173	183	107	147	115	206	388	1,460	20
734	4,799	7	20	35	105	157	433	226	259	674	727	476	3,119	21
3,150	10,859	521	29	24	105	188	321	152	332	474	271	202	2,619	22
620	3,443	7	5	34	44	50	77	17	8	5	7	29	283	23
307	1,197	—	8	13	10	12	84	49	135	18	14	106	449	24
1,030	4,535	31	30	57	112	241	289	214	191	190	153	584	2,092	25
110	552	40	9	9	23	34	49	30	36	52	42	71	395	26
427	1,409	60	1	15	27	23	47	59	15	23	155	85	510	27
7,163	30,615	682	116	238	486	878	1,483	854	1,123	1,551	1,575	1,941	10,927	28
550	1,568	47	5	9	11	31	39	32	26	29	48	92	369	29
6,613	29,047	635	111	229	475	847	1,444	822	1,097	1,522	1,527	1,849	10,558	30
44	218	—	2	1	—	—	1	—	—	—	—	—	4	31
44	196	—	—	1	—	—	—	—	—	—	—	5	6	32
228	952	7	6	26	28	95	101	76	67	79	60	198	743	33
56	202	1	1	19	10	29	22	29	14	11	34	29	199	34
112	439	1	1	4	20	11	50	28	44	53	10	71	293	35
45	204	5	—	9	18	7	17	29	32	31	2	81	231	36
27	126	5	1	12	2	7	15	11	22	15	5	22	117	37
31	112	9	—	8	18	10	35	22	3	26	4	24	159	38
14	70	—	—	6	1	—	3	1	3	4	5	5	28	39
601	2,519	28	11	86	97	159	244	196	185	219	120	435	1,780	40

CAI NR 68

-T17

Canada. National Revenue. Dept. of Taxation. Div.

110
A661
A33
1950
copy



Government
Publications

DEPARTMENT OF NATIONAL REVENUE
TAXATION DIVISION

TAXATION STATISTICS

1950

Authorized for Publication by
THE HONOURABLE JAMES J. McCANN
Minister of National Revenue

PUBLISHED BY THE KING'S PRINTER, OTTAWA, CANADA

Price, 50 cents





DEPARTMENT OF NATIONAL REVENUE
TAXATION DIVISION

TAXATION STATISTICS

•
1950
•

Authorized for Publication by
THE HONOURABLE JAMES J. McCANN
Minister of National Revenue

CONTENTS

	PAGE
INTRODUCTION.....	5
STATISTICS OF GENERAL INTEREST.....	8
SECTION I—COLLECTION STATISTICS	
Table A—Total Annual Collections.....	14
Table B—Cost of Collections.....	15
Table C—Income Tax Act—Subdivided.....	17
Table D—Tax Collections by Provinces.....	18
Table E—Total Collections—1949-50 Fiscal Year—Districts and Provinces.....	20
SECTION II—CORPORATION STATISTICS	
Text and Annual Comparison.....	24
Table A—General Statement—Canada.....	28
Table B—Analysis of Corporation Returns by Historical Continuity—Canada.....	29
Table C—Analysis of Corporation Returns by Type of Owner—Canada.....	29
Table D—Allocation and Record of Income by Calendar Years—Canada.....	30
Table E—Distribution by Industrial Divisions and Major Industrial Classes—Canada.....	31
Table F—Distribution of Co-operative Companies by Provinces, Industrial Divisions and Income Classes—Canada.....	34
Table G—Distribution by Income Classes and Industrial Divisions—Canada and Provinces.....	35
Table H—Condensed Balance Sheets and Selected Revenues and Charges Distributed by Industrial Divisions and Major Industrial Classes—Canada.....	38
Table I—Condensed Balance Sheets and Selected Revenues and Charges Distributed by Industrial Divisions and Income Classes—Canada and Provinces.....	66
SECTION III—INDIVIDUAL INCOME TAX STATISTICS	
Text and Annual Comparison.....	108
Table A—General Statement—Canada and Provinces.....	113
Table B—Distribution by Income Classes—Canada.....	114
Table C—Distribution by Occupational Classes—Canada.....	120
Table D—Distribution by Cities or Place of Residence—Canada.....	124
Table E—Distribution by Counties and Selected Localities—Canada.....	134
Table F—Distribution by Marital Status, Dependents and Sex—Canada.....	138
Table G—Distribution by Income Classes—Provinces.....	142
Table H—Distribution by Occupational Classes—Provinces.....	145
Table I—Analysis of Business, Professional, Commission, Farm and Rental Income and Depreciation—Canada and Provinces.....	148
Table J—Distribution of Occupational Classes by Income—Canada.....	150
SECTION IV—SUCCESSION DUTY STATISTICS	
Text and Annual Comparison.....	156
Table A—Distribution by Provinces.....	157
Table B—Distribution by Size of Estate—Canada and Economic Areas.....	158
Table C—Distribution by Sex and Age—Canada and Economic Areas.....	170

DEPARTMENT OF NATIONAL REVENUE
TAXATION DIVISION

TAXATION STATISTICS

INTRODUCTION

The fifth annual volume of "Taxation Statistics" is published herein. This report, covering statistics arising from the work of the Taxation Division, Department of National Revenue, is introduced by a summary of Statistics of General Interest following which the detailed statistics are presented in four principal sections.

Section I deals with the annual tax collections of the Division as in previous years.

Section II covers corporation statistics for the 1948 taxation year as declared by the corporation and prior to assessment. This material is presented in much the same way as in previous years but includes for the first time an analysis of balance sheet and income data of loss companies on the same basis as profit companies.

Section III is an analysis of the individual statistics for the 1948 taxation year. These statistics are based on a study of 10% of all returns received, before assessment. Some changes have been made in the presentation of information on a locality basis and the treatment of marital status has been simplified.

Section IV deals with Succession Duties statistics for the 1948-49 fiscal year on an assessed basis. This is in the same manner as in previous years.

It is pointed out that Sections II, III and IV deal entirely with the analysis of income tax returns rather than with the actual collection of tax. A close relationship must exist between taxes collected and the declaration of tax liability by the taxpayer, but the two are not identical quantities and are not reported through the same channels.

V. W. SCULLY,
Deputy Minister of
National Revenue for Taxation,
Department of National Revenue.

MARK F. SPROTT,
Director of Economics and
Statistics,
Taxation Division,
Department of National Revenue.

Statistics of General Interest

Statistics of General Interest

Canadian Taxpayers By Income—1948

INCOME CLASS	NUMBER	INCOME			TAX		
		Total Income (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative	Total Tax (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative
Under \$ 800.....	28,140	\$ 20.6	0.30%	0.30%	\$ 0.2	0.04%	0.04%
\$ 800— 900.....	71,210	60.5	0.90	1.20	0.7	0.10	0.14
900— 1,000.....	82,260	78.1	1.15	2.35	1.7	0.26	0.40
1,000— 1,100.....	88,320	92.7	1.37	3.72	2.9	0.45	0.85
1,100— 1,200.....	88,230	101.5	1.50	5.22	4.2	0.65	1.50
1,200— 1,300.....	91,750	114.8	1.70	6.92	5.8	0.89	2.39
1,300— 1,400.....	89,050	120.5	1.78	8.70	7.1	1.10	3.49
1,400— 1,500.....	82,880	120.7	1.78	10.48	8.1	1.25	4.74
1,500— 1,600.....	94,320	146.7	2.17	12.65	8.9	1.38	6.12
1,600— 1,700.....	109,420	181.4	2.68	15.33	10.3	1.59	7.71
1,700— 1,800.....	117,100	206.1	3.05	18.38	11.1	1.72	9.43
1,800— 1,900.....	125,660	233.8	3.46	21.84	12.1	1.87	11.30
1,900— 2,000.....	128,160	251.9	3.73	25.57	12.9	1.99	13.29
2,000— 2,100.....	130,260	269.2	3.98	29.55	13.7	2.12	15.41
2,100— 2,200.....	130,460	282.6	4.18	33.73	15.2	2.35	17.76
2,200— 2,300.....	122,260	277.4	4.10	37.83	15.6	2.41	20.17
2,300— 2,400.....	115,560	274.1	4.05	41.88	16.1	2.49	22.66
2,400— 2,500.....	109,500	270.9	4.01	45.89	16.7	2.57	25.23
2,500— 2,600.....	99,130	255.4	3.78	49.67	16.7	2.58	27.81
2,600— 2,700.....	89,800	240.3	3.56	53.23	16.4	2.53	30.34
2,700— 2,800.....	78,440	217.9	3.22	56.45	15.6	2.41	32.75
2,800— 2,900.....	67,050	193.0	2.86	59.31	14.6	2.25	35.00
2,900— 3,000.....	58,800	175.3	2.59	61.90	13.7	2.12	37.12
3,000— 3,500.....	186,230	607.1	8.98	70.88	52.8	8.15	45.27
3,500— 4,000.....	94,440	356.7	5.28	76.16	35.6	5.50	50.77
4,000— 4,500.....	53,290	228.5	3.38	79.54	25.2	3.88	54.65
4,500— 5,000.....	32,020	153.5	2.27	81.81	18.2	2.82	57.47
5,000— 6,000.....	38,380	210.5	3.11	84.92	27.3	4.22	61.69
6,000— 7,000.....	22,420	145.9	2.16	87.08	20.9	3.22	64.91
7,000— 8,000.....	14,970	112.7	1.67	88.75	17.6	2.71	67.62
8,000— 9,000.....	10,350	88.0	1.30	90.05	15.0	2.31	69.93
9,000— 10,000.....	7,470	71.1	1.05	91.10	12.9	2.00	71.93
10,000— 15,000.....	18,330	220.6	3.26	94.36	46.9	7.23	79.16
15,000— 20,000.....	6,680	114.9	1.70	96.06	30.7	4.74	83.90
20,000— 25,000.....	2,750	61.5	0.91	96.97	19.4	2.99	86.89
25,000— 50,000.....	3,790	125.0	1.85	98.82	46.9	7.25	94.14
Over 50,000.....	1,050	79.4	1.18	100.00	38.0	5.86	100.00
Grand Total.....	2,689,930	\$ 6,760.8	100.00%		\$ 647.7	100.00%	

NOTE: For further information see Section III, page 114.

Statistics of General Interest

Canadian Taxpayers By Occupation—1948

OCCUPATION (Arranged in Order of Average Income)	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Lawyers.....	4,060	\$ 8,309	\$ 33.7	0.50%	\$ 1,963	\$ 8.0	1.23%
Medical Doctors and Surgeons.....	6,990	8,274	57.8	0.86	1,786	12.5	1.93
Engineers and Architects.....	1,200	7,455	9.0	0.13	1,554	1.9	0.29
Dentists.....	3,690	5,395	19.9	0.29	769	2.8	0.44
Investors.....	49,430	4,874	241.0	3.56	1,123	55.5	8.57
Sole Business Proprietors With Employees..	85,970	4,352	374.2	5.53	674	58.0	8.95
Business Partners.....	47,540	4,345	206.6	3.06	691	32.8	5.07
Other Professionals.....	1,420	4,171	5.9	0.09	581	0.8	0.13
Osteopaths, Chiropractors, etc.....	720	4,144	3.0	0.05	501	0.4	0.06
Salesmen.....	21,740	3,989	86.7	1.28	517	11.2	1.73
Forestry Operators.....	1,370	3,852	5.3	0.08	539	0.7	0.11
Fishermen.....	4,290	3,335	14.3	0.21	421	1.8	0.28
Entertainers.....	1,970	3,221	6.4	0.09	366	0.7	0.11
Deceased.....	3,200	3,169	10.1	0.15	395	1.3	0.19
Farmers.....	67,040	2,887	193.5	2.86	270	18.1	2.79
Pensioners.....	6,770	2,456	16.6	0.25	182	1.2	0.19
Unclassified.....	810	2,357	1.9	0.03	222	0.2	0.03
Sole Business Prop. Without Employees..	19,880	2,341	46.5	0.69	169	3.4	0.52
Employees.....	2,356,460	2,301	5,421.1	80.18	185	435.5	67.24
Nurses.....	3,250	1,381	4.5	0.07	79	0.3	0.04
Estates.....	2,130	1,330	2.8	0.04	295	0.6	0.10
Grand Total.....	2,689,930	\$ 2,513	\$ 6,760.8	100.00%	\$ 241	\$ 647.7	100.00%
Employees Sub-Divided as Follows:							
Unclassified.....	1,310	2,840	3.7	0.06	305	0.4	0.06
Municipal Governments.....	62,920 ✓	2,343	147.5	2.18	142	8.9	1.38
Business Enterprises.....	1,966,890	2,324	4,570.2	67.60	192	377.2	58.24
Armed Services.....	27,200	2,290	62.3	0.92	136	3.7	0.57
Dominion Government.....	107,730 ✓	2,273	244.9	3.62	159	17.1	2.64
Educational Institutions.....	66,790	2,239	149.5	2.21	182	12.2	1.88
Provincial Governments.....	63,250 ✓	2,223	140.6	2.08	151	9.5	1.47
Other Institutions.....	51,120	1,742	89.1	1.32	114	5.8	0.90
Private Individuals.....	5,050	1,547	7.8	0.11	76	0.4	0.06
Agricultural Enterprises.....	4,200	1,319	5.5	0.08	63	0.3	0.04
Total Employees.....	2,356,460	\$ 2,301	\$ 5,421.1	80.18%	\$ 185	\$ 435.5	67.24%

NOTE: For further information see Section III, page 120.

Statistics of General Interest

Canadian Taxpayers by Place of Residence—1948

PLACE OF RESIDENCE (Cities Having More Than 5,000 Tax- payers Arranged in Order of Average Income)	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Specified Cities—							
Sarnia.....	9,390	\$ 2,819	\$ 26.5	0.39%	\$ 319	\$ 3.0	0.46%
Trail and Kimberley.....	7,070	2,815	19.9	0.29	267	1.9	0.29
Lethbridge.....	5,790	2,783	16.1	0.24	330	1.9	0.29
Oshawa.....	12,490	2,726	34.0	0.50	298	3.7	0.58
Montreal.....	367,570	2,688	987.9	14.61	300	109.8	16.96
Toronto.....	379,800	2,668	1,013.5	14.99	305	115.7	17.86
Brantford.....	16,180	2,659	43.0	0.64	295	4.8	0.74
St. Catharines.....	14,890	2,652	39.5	0.58	279	4.2	0.64
Calgary.....	40,570	2,601	105.5	1.56	265	10.7	1.66
Sault Ste. Marie.....	12,670	2,596	32.9	0.49	221	2.8	0.43
Sudbury and Copper Cliff.....	15,430	2,594	40.0	0.59	213	3.3	0.51
St. Thomas.....	6,280	2,580	16.2	0.24	217	1.4	0.21
Vancouver.....	141,410	2,577	364.4	5.39	271	38.4	5.92
Three Rivers.....	8,260	2,574	21.3	0.32	202	1.7	0.26
North Bay.....	5,040	2,566	12.9	0.19	215	1.1	0.17
Welland.....	8,130	2,560	20.8	0.31	233	1.9	0.29
Windsor.....	43,620	2,556	111.5	1.65	228	10.0	1.54
Hamilton.....	77,260	2,539	196.2	2.90	267	20.6	3.19
Quebec.....	37,480	2,537	95.1	1.41	223	8.4	1.29
London.....	34,860	2,523	88.0	1.30	247	8.6	1.33
Moose Jaw.....	6,530	2,517	16.4	0.24	217	1.4	0.22
Niagara Falls.....	10,690	2,502	26.7	0.40	212	2.3	0.35
Fort William and Port Arthur.....	23,130	2,495	57.7	0.85	212	4.9	0.76
Victoria.....	29,630	2,490	73.8	1.09	234	6.9	1.07
Ottawa.....	71,550	2,482	177.6	2.63	226	16.2	2.49
Regina.....	23,250	2,455	57.1	0.84	233	5.4	0.84
Winnipeg.....	110,200	2,454	270.4	4.00	229	25.2	3.89
Sydney and Glace Bay.....	12,850	2,452	31.5	0.47	175	2.2	0.35
Stratford.....	6,110	2,445	14.9	0.22	205	1.3	0.19
Chatham.....	7,030	2,445	17.2	0.25	225	1.6	0.24
Timmins, Porcupine and Schumacher....	11,050	2,433	26.9	0.40	186	2.1	0.32
Shawinigan Falls.....	7,140	2,431	17.4	0.26	158	1.1	0.17
Belleville.....	7,000	2,426	17.0	0.25	201	1.4	0.22
Saskatoon and Sutherland.....	15,130	2,425	36.7	0.54	214	3.2	0.50
Edmonton.....	45,410	2,419	109.8	1.62	225	10.2	1.58
Kingston.....	12,410	2,411	29.9	0.44	224	2.8	0.43
Peterborough.....	13,790	2,387	32.9	0.49	199	2.7	0.42
Kitchener and Waterloo.....	21,920	2,380	52.2	0.77	222	4.9	0.75
Galt.....	6,650	2,376	15.8	0.23	247	1.6	0.25
New Westminster.....	21,660	2,373	51.4	0.76	195	4.2	0.65
Halifax.....	28,920	2,372	68.6	1.02	213	6.2	0.95
Moncton.....	10,750	2,349	25.2	0.37	196	2.1	0.33
Brandon.....	5,450	2,331	12.7	0.19	200	1.1	0.17
Woodstock.....	5,070	2,288	11.6	0.17	205	1.0	0.16
Saint John, N.B.....	17,570	2,277	40.0	0.59	184	3.2	0.50
Cornwall.....	9,480	2,248	21.3	0.32	159	1.5	0.23
Sherbrooke.....	10,880	2,229	24.3	0.36	165	1.8	0.28
Guelph.....	8,850	2,222	19.7	0.29	174	1.5	0.24
Hull.....	9,500	2,101	20.0	0.30	121	1.2	0.18
Total of Specified Cities.....	1,813,790	2,570	4,661.9	68.95	262	475.1	73.35
All other Areas.....	870,090	2,390	2,079.3	30.76	196	170.4	26.31
Total Resident in Canada.....	2,683,880	2,512	6,741.2	99.71	241	645.5	99.66
Non-Resident Taxpayers							
British Empire.....	1,500	3,582	5.4	0.08	423	0.6	0.10
United States.....	4,330	3,164	13.7	0.20	355	1.5	0.23
Elsewhere.....	220	2,345	0.5	0.01	227	0.1	0.01
Grand Total.....	2,689,930	\$ 2,513	\$ 6,760.8	100.00%	\$ 241	\$ 647.7	100.00%

NOTE: For further information see Section III, page 124. 10

Statistics of General Interest

Active Taxable Companies Reporting a Profit By Income—1948

INCOME CLASS	NUMBER	CURRENT YEAR PROFIT			INCOME AND EXCESS PROFITS TAX		
		Total Profit (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative	Total Tax (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative
Less than \$ 1,000	3,900	\$ 1.6	0.08%	0.08%	\$ 0.4	0.07%	0.07%
\$ 1,000— 2,000	2,405	3.5	0.18	0.26	0.9	0.15	0.22
2,000— 3,000	1,790	4.4	0.23	0.49	1.2	0.20	0.42
3,000— 4,000	1,380	4.8	0.25	0.74	1.3	0.22	0.64
4,000— 5,000	1,127	5.0	0.26	1.00	1.4	0.24	0.88
5,000— 10,000	3,670	26.3	1.36	2.36	7.5	1.29	2.17
10,000— 15,000	2,227	27.3	1.41	3.77	7.9	1.35	3.52
15,000— 20,000	1,469	25.4	1.31	5.08	7.4	1.27	4.79
20,000— 25,000	971	21.7	1.12	6.20	6.4	1.09	5.88
25,000— 50,000	2,499	88.4	4.56	10.76	26.7	4.55	10.43
50,000— 100,000	1,602	113.0	5.82	16.58	34.2	5.84	16.27
100,000— 250,000	1,384	213.1	10.99	27.57	65.9	11.24	27.51
250,000— 500,000	537	186.0	9.59	37.16	56.7	9.67	37.18
500,000—1,000,000	267	184.7	9.52	46.68	57.2	9.76	46.94
1,000,000—5,000,000	250	497.2	25.64	72.32	152.5	26.01	72.95
Over 5,000,000	47	536.8	27.68	100.00	158.6	27.05	100.00
Total.....	25,525	\$ 1,939.2	100.00%		\$ 586.2	100.00%	

NOTE: For further information see Section II, page 35.

Active Taxable Companies Reporting a Profit By Industrial Division—1948

INDUSTRIAL DIVISION (Arranged in order of Average Profit)	NUMBER	CURRENT YEAR PROFIT			INCOME AND EXCESS PROFITS TAX		
		Average Profit	Total Profit (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Mining	432	\$ 342,438	\$ 147.9	7.63%	\$ 101,116	\$ 43.7	7.45%
Manufacturing	7,217	152,250	1,098.8	56.66	46,469	335.4	57.21
Public Utilities	1,268	102,225	129.6	6.68	30,545	38.7	6.61
Wholesale Trade	4,157	39,502	164.2	8.47	12,130	50.4	8.60
Finance	3,077	38,955	119.9	6.18	9,401	28.9	4.93
Retail Trade	5,028	35,404	178.0	9.18	11,703	58.8	10.04
Agriculture, Fishing and Forestry	493	32,903	16.2	.84	9,726	4.8	.82
Construction	1,165	32,227	37.5	1.94	9,674	11.3	1.92
Unclassified	31	18,516	0.6	.03	5,710	0.2	.03
Service	2,657	17,482	46.5	2.39	5,263	14.0	2.39
Total.....	25,525	\$ 75,973	\$ 1,939.2	100.00%	\$ 22,966	\$ 586.2	100.00%

NOTE: For further information see Section II, page 35.

SECTION I
COLLECTION STATISTICS

TOTAL ANNUAL COLLECTIONS

The Taxation Division of the Department of National Revenue administers three Acts of the Dominion Government, namely:

"The Income Tax Act" enacted 1948,

"The Excess Profits Tax Act, 1940",

"The Dominion Succession Duty Act" enacted 1941.

The Income Tax Act became effective on January 1, 1949 and replaced the former Income War Tax Act which was originally enacted in 1917. During the war of 1914-18 there was also enacted the "Business Profits War Tax Act" the administration of which was eventually merged

with the Income War Tax Act administration. The Business Profits War Tax Act was substantially similar in intent to the recent Excess Profits Tax Act and in the table below the collections under the two Acts are placed in the same column but are so separated in time as to be clearly distinguishable insofar as revenues are concerned.

Annual collections under these Acts are given below on a Government Fiscal Year basis. All figures are given "net" after deducting refunds of any taxes in the same year and include any interest or penalty collected in addition to the tax.

TABLE A
ANNUAL COLLECTIONS OF THE TAXATION DIVISION
Department of National Revenue

Fiscal Year Ended March 31	Income Tax	Excess Profits Tax	Succession Duties	Total
	\$	\$	\$	\$
1917	—	12,506,517	—	12,506,517
1918	—	21,271,084	—	21,271,084
1919	9,349,720	32,970,062	—	42,319,782
1920	20,263,740	44,145,184	—	64,408,924
1921	46,381,824	40,841,401	—	87,223,225
1922	78,684,355	22,815,667	—	101,500,022
1923	59,711,538	13,031,462	—	72,743,000
1924	54,204,028	4,752,681	—	58,956,709
1925	56,248,043	2,704,427	—	58,952,470
1926	55,571,962	1,173,449	—	56,745,411
1927	47,386,309	710,102	—	48,096,411
1928	56,571,047	956,031	—	57,527,078
1929	59,422,323	455,232	—	59,877,555
1930	69,020,726	173,300	—	69,194,026
1931	71,048,022	34,430	—	71,082,452
1932	61,254,400	3,000	—	61,257,400
1933	62,066,697	54	—	62,066,751
1934	61,399,172	Nil	—	61,399,172
1935	66,808,066	"	—	66,808,066
1936	82,709,803	"	—	82,709,803
1937	102,365,242	"	—	102,365,242
1938	120,365,532	"	—	120,365,532
1939	142,026,138	"	—	142,026,138
1940	134,448,566	"	—	134,448,566
1941	248,143,022	23,995,269	—	272,138,291
1942	510,243,017	135,168,345	6,956,574	652,367,936
1943	910,188,672	454,580,677	13,273,483	1,378,042,832
1944	1,151,757,035	468,717,840	15,019,831	1,635,494,706
1945	1,072,758,068	465,805,356	17,250,798	1,555,814,222
1946	937,729,273	494,196,483	21,447,574	1,453,373,330
1947	963,458,245	448,697,443	23,576,071	1,435,731,759
1948	1,059,848,357	227,030,494	30,828,040	1,317,706,891
1949	1,297,999,404	44 791,918	25,549,777	1,368,341,099
1950	1,272,650,191	—1,788,387*	29,919,780	1,300,781,584
Totals	10,942,082,537	2,959,739,521	183,821,928	14,085,643,986

*Debit amount, indicating that refunds were in excess of collections.

COST OF COLLECTIONS

The cost of collecting the revenues enumerated in Table "A" is given below. These costs include salaries, printing, travelling expenses, stationery, supplies etc., but exclude building rentals and the rental value of

space occupied in Government-owned buildings. Refunds of taxes are deducted from collections and are therefore not included as a cost of administration.

TABLE B COST OF COLLECTIONS

Fiscal Year Ended March 31	Total Annual Collections	Total Annual Cost	Percentage Cost of Collection
	\$	\$	%
1917	12,506,517	58,175	0.46
1918	21,271,084	108,197	0.51
1919	42,319,782	495,798	1.17
1920	64,408,924	1,145,088	1.78
1921	87,223,225	1,935,988	2.24
1922	101,500,022	2,277,350	2.24
1923	72,743,000	2,040,461	2.80
1924	58,956,709	1,935,242	3.28
1925	58,952,470	1,693,025	2.87
1926	56,745,411	1,726,057	3.04
1927	48,096,411	1,719,760	3.58
1928	57,527,078	1,948,077	3.39
1929	59,877,555	2,124,910	3.55
1930	69,194,026	2,138,997	3.10
1931	71,082,452	2,156,439	3.03
1932	61,257,400	2,131,151	3.48
1933	62,066,751	1,964,326	3.16
1934	61,399,172	1,913,894	3.12
1935	66,808,066	1,969,808	2.95
1936	82,709,803	2,114,358	2.56
1937	102,365,242	2,132,280	2.08
1938	120,365,532	2,254,961	1.87
1939	142,026,138	2,425,700	1.70
1940	134,448,566	2,488,268	1.85
1941	272,138,291	2,891,438	1.06
1942	652,367,936	3,839,989	0.59
1943	1,378,042,832	5,442,752	0.39
1944	1,635,494,706	7,959,762	0.49
1945	1,555,814,222	9,926,241	0.64
1946	1,453,373,330	11,796,342	0.81
1947	1,435,731,759	13,734,591	0.96
1948	1,317,706,891	19,627,980	1.49
1949	1,368,341,099	28,061,931	2.05
1950	1,300,781,584	28,103,621	2.16
Totals	14,085,643,986	174,282,957	1.24

COLLECTIONS UNDER THE INCOME TAX ACT SUBDIVIDED

The Income Tax Act levies several different taxes on incomes, a brief description of which follows below:

General Income Tax on Individuals—This constitutes the main source of personal income tax and is levied under Section 2 of the Act. The rates of tax are set forth in Section 31 of the Act. The detailed rates for the 1948 taxation year are given in Section III of this report, page 112. In the table on the following page, the collections under this heading have been subdivided to show the amounts collected by means of tax deductions at the source and by direct payments from the taxpayers.

General Income Tax on Corporations—This is levied under Section 2 of the Act at rates set forth in Section 36. For the 1949 taxation year the rates of tax are:

- Companies filing unconsolidated returns:
 - 10% of the first \$10,000, plus 33% of the taxable income in excess of \$10,000.
- Companies filing consolidated returns:
 - 12% of the first \$10,000, plus 35% of the taxable income in excess of \$10,000.
- Non-resident-owned investment corporations....15%

The rates of tax for the 1948 taxation year were:

- Companies filing unconsolidated returns.....30%
- Companies filing consolidated returns.....32%
- Non-resident-owned investment corporations....15%

Non-Resident Tax—Taxes at rates varying from 5% to 15% are levied on non-residents of Canada in respect of income from Canada.

Under Section 96 of the Act a tax of 15% is levied on dividends, interest payable only in Canadian funds, estate or trust income, rents, royalties and certain other payments from Canadian debtors. In levying this tax there are certain qualifications, only a few of which are mentioned here. Interest on bonds issued or guaranteed by the Government of Canada is exempt from this tax. The interest from provincial bonds is taxed at 5%. Dividends to non-resident corporations in respect of shares in a subsidiary corporation are subject to tax at 5%. A 10% rate of tax is levied on income derived from the use of motion picture films produced or reproduced in Canada.

Gift Tax—Under Section 100 of the Act a tax is levied on gifts at rates varying from 10% to 28%.

National Defence Tax—Under Section 91 of The Income War Tax Act a "National Defence Tax" was imposed during the taxation years 1940 and 1941. It was cancelled as of January 1, 1942. For the Government fiscal years during which it was applicable the revenue from the National Defence Tax has been included in the table on the following page under the heading General Income Tax payable by individuals.

Deferred Tax—During 1942 the collection of individual income tax was converted to the system of tax deductions at the source. In order to facilitate this conversion and to relieve the financial burden occasioned by it, the rates of taxation for the year 1942 were cut in half for the vast majority of taxpayers. In the case of those having investment income in excess of \$3,000 the 50% reduction of tax on such investment income was not granted. Instead, the payment of tax on half the investment income in excess of \$3,000 was "deferred" until the death of the taxpayer, at which time it became payable by his or her estate. Until April 30, 1944, those liable for the tax had the privilege of settling the liability immediately at a discount.

The above conditions became applicable to residents of Newfoundland for the 1949 taxation year and those liable for deferred tax were allowed to settle the payment at a discount on or before April 30, 1951.

Tax on Private Companies—In order to reduce the tax problem faced by family held corporations upon the death of a large shareholder, a special optional tax on Private Companies was introduced in 1945. Subject to certain technical limitations a Private Company is one having not more than 75 shareholders.

Under Section 96 of The Income War Tax Act, there was granted to Private Companies the right to **elect** to pay a tax on undistributed income accumulated by such companies up to December 31, 1939. The rates of tax were graduated from 15% up to 33% according to the undistributed income accruing to each shareholder. Having elected and paid the tax, the companies were then permitted to declare tax free dividends from the undistributed income. The option of such a company to elect ceased after December 31, 1947.

In 1950 further legislation was passed granting Private Companies the right, within certain limitations, to elect to pay tax at a flat rate of 15% on undistributed income on hand at the end of the 1949 taxation year and at the end of subsequent taxation years.

TABLE C
SUBDIVISION OF COLLECTIONS UNDER THE INCOME TAX ACT
(For Fiscal Years Ended March 31)

Year	General Income Tax				Non-Resident Tax	Gift Tax	Deferred Tax	Tax on Private Companies	Total Income Tax
	Individuals			Corporations					
	Direct Payments	Deductions at Source	Total						
	\$	\$	\$	\$	\$	\$	\$	\$	\$
1919	7,972,890	—	7,972,890	1,376,830	—	—	—	—	9,349,720
1920	13,195,314	—	13,195,314	7,068,426	—	—	—	—	20,263,740
1921	32,532,526	—	32,532,526	13,849,298	—	—	—	—	46,381,824
1922	39,820,597	—	39,820,597	38,863,758	—	—	—	—	78,684,355
1923	31,689,393	—	31,689,393	28,022,145	—	—	—	—	59,711,538
1924	25,657,335	—	25,657,335	28,546,693	—	—	—	—	54,204,028
1925	25,156,768	—	25,156,768	31,091,275	—	—	—	—	56,248,043
1926	23,849,475	—	23,849,475	31,722,487	—	—	—	—	55,571,962
1927	18,043,261	—	18,043,261	29,343,048	—	—	—	—	47,386,309
1928	23,222,891	—	23,222,891	33,348,156	—	—	—	—	56,571,047
1929	24,793,449	—	24,793,449	34,628,874	—	—	—	—	59,422,323
1930	27,237,502	—	27,237,502	41,783,224	—	—	—	—	69,020,726
1931	26,624,181	—	26,624,181	44,423,841	—	—	—	—	71,048,022
1932	24,772,846	—	24,772,846	36,481,554	—	—	—	—	61,254,400
1933	25,959,466	—	25,959,466	36,107,231	—	—	—	—	62,066,697
1934	29,183,715	—	29,183,715	27,385,822	4,829,635	—	—	—	61,399,172
1935	25,201,392	—	25,201,392	35,790,239	5,816,435	—	—	—	66,808,066
1936	32,788,746	—	32,788,746	42,518,971	7,207,601	194,485	—	—	82,709,803
1937	35,358,302	—	35,358,302	58,012,843	8,910,014	84,083	—	—	102,365,242
1938	40,070,942	—	40,070,942	69,768,605	10,152,088	373,897	—	—	120,365,532
1939	46,591,449	—	46,591,449	85,185,887	9,903,046	345,756	—	—	142,026,138
1940	45,008,858	—	45,008,858	77,920,002	11,121,632	398,074	—	—	134,448,566
1941	75,636,231	27,672,018	103,308,249†	131,565,710	13,042,216	226,847	—	—	248,143,022
1942	189,237,538	106,636,747	295,874,285†	185,835,699	28,268,775	264,258	—	—	510,243,017
1943	239,898,247	294,016,812	533,915,059†	347,969,723	28,080,797	223,093	—	—	910,188,672
1944	240,563,158	569,007,604	809,570,762	311,378,714	26,943,193	1,546,633	2,317,733	—	1,151,757,035
1945	284,150,772	479,745,550	763,896,322	276,403,849	28,599,137	532,599	3,326,161	—	1,072,758,068
1946	278,628,189	410,878,574	689,506,763	217,833,540	28,309,619	770,369	1,308,982	—	937,729,273
1947	274,934,904	417,054,327	691,989,231	196,819,253	30,136,146	1,538,888	1,002,027	41,972,700	963,458,245
1948	301,011,231	355,862,172	656,873,403	351,535,006	35,889,028	2,268,845	685,967	12,596,108	1,059,848,357
1949	331,584,607	428,567,362	760,151,969	488,549,610	43,445,764	1,632,930	778,617	3,440,514	1,297,999,404
1950	340,130,744	279,132,619	619,263,363	602,072,622	47,474,846	2,089,821	629,029	1,120,510	1,272,650,191
Totals	3,180,506,919	3,368,573,785	6,549,080,704	3,943,202,935	368,129,972	12,490,578	10,048,516	59,129,832	10,942,082,537

† Includes National Defence Tax imposed under Section 91 of the Income War Tax Act.

THE EXCESS PROFITS TAX ACT, 1940

The Excess Profits Tax Act was imposed shortly after the outbreak of war in 1939 for the purpose of heavily taxing the business profits occurring in an expanded wartime economy. The Act applied to all forms of enterprise whether conducted within a corporate, partnership or sole proprietorship structure. The tax on partnerships or sole proprietorships was cancelled as of January 1,

1947, and the tax on corporations was cancelled as of January 1, 1948.

The debit amounts under this tax for the 1949-50 fiscal year as shown in Tables D and E are the result of refunds arising out of renegotiation of war contracts.

For further details of the Excess Profits Tax Act, 1940 see "Taxation Statistics, 1949" pages 18 and 19.

TABLE D
TAX COLLECTIONS BY PROVINCES
1944 to 1950 Fiscal Years Inclusive

Province	Total Tax Collections						
	1944	1945	1946	1947	1948	1949	1950
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	—	—	4,163,949
Prince Edward Island.....	2,274,882	2,970,042	3,046,361	2,915,343	2,550,139	3,253,729	2,776,793
Nova Scotia.....	41,972,053	41,733,353	40,224,137	35,128,396	29,503,445	27,812,394	24,338,200
New Brunswick.....	26,660,624	27,794,305	28,144,892	26,105,998	23,486,674	24,475,101	19,054,472
Quebec.....	492,710,468	442,982,576	414,059,164	412,119,383	383,967,886	373,514,195	353,903,217
Ontario.....	782,248,910	748,320,240	667,777,586	652,465,484	581,873,930	622,954,410	600,544,274
Manitoba.....	64,149,086	78,540,011	77,370,179	76,562,499	66,726,446	66,481,275	62,328,349
Saskatchewan.....	18,676,916	23,797,179	29,814,571	31,877,724	33,670,718	33,336,070	36,258,273
Alberta.....	48,230,819	51,558,252	52,886,092	57,922,492	48,385,702	57,798,155	65,037,219
British Columbia.....	156,984,799	136,735,686	139,183,322	139,958,403	146,660,310	157,648,665	131,588,237
Yukon.....	1,570,122	1,311,028	793,791	678,505	807,850	963,248	762,434
Head Office.....	16,027	71,550	73,235	-2,468*	73,791	103,857	26,167
Totals.....	1,635,494,706	1,555,814,222	1,453,373,330	1,435,731,759	1,317,706,891	1,368,341,099	1,300,781,584
	Individual Income Tax Collections						
	1944	1945	1946	1947	1948	1949	1950
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	—	—	2,188,507
Prince Edward Island.....	1,157,775	1,353,927	1,286,163	1,375,989	1,236,995	1,492,251	1,343,605
Nova Scotia.....	26,797,390	25,541,461	21,522,541	19,785,823	15,492,763	16,632,509	11,621,079
New Brunswick.....	13,366,548	13,947,842	13,381,600	13,640,645	11,853,532	13,538,598	9,270,221
Quebec.....	210,354,179	190,834,732	174,224,778	175,830,052	171,773,056	200,834,119	145,632,231
Ontario.....	380,379,713	364,791,086	316,744,114	314,936,991	302,406,377	351,530,077	284,791,892
Manitoba.....	34,840,084	36,867,765	36,599,998	36,565,759	33,095,159	35,637,261	32,634,012
Saskatchewan.....	14,525,921	17,703,639	22,487,369	23,435,170	22,893,141	25,450,279	28,534,241
Alberta.....	32,143,747	32,018,333	31,861,739	35,124,816	30,858,199	39,186,315	40,879,998
British Columbia.....	95,109,123	80,002,011	70,787,546	70,605,889	66,517,175	74,941,557	61,684,738
Yukon.....	891,392	809,903	581,050	668,039	714,356	855,476	656,636
Head Office.....	4,890	25,623	29,865	20,058	32,650	53,527	26,203
Totals.....	809,570,762	763,896,322	689,506,763	691,989,231	656,873,403	760,151,969	619,263,363
	Corporation Income Tax Collections						
	1944	1945	1946	1947	1948	1949	1950
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	—	—	1,534,096
Prince Edward Island.....	549,933	630,623	714,670	681,755	686,984	1,400,810	1,046,929
Nova Scotia.....	3,944,078	3,810,146	4,504,076	4,433,202	7,711,449	9,828,863	12,313,045
New Brunswick.....	3,930,395	3,806,036	3,151,310	3,306,712	6,414,309	8,675,890	8,030,551
Quebec.....	127,786,553	107,639,412	72,989,429	52,621,486	107,480,594	132,155,096	178,763,722
Ontario.....	138,565,206	124,137,103	99,021,902	93,462,446	150,466,340	220,102,077	284,720,048
Manitoba.....	10,159,911	11,261,897	11,235,517	11,661,440	16,300,637	24,057,123	26,828,465
Saskatchewan.....	1,325,798	1,792,769	1,563,345	2,207,142	4,665,839	5,085,767	5,805,895
Alberta.....	6,651,768	7,252,753	5,469,692	5,578,262	9,127,855	13,482,064	20,882,364
British Columbia.....	18,149,497	15,933,254	19,158,666	22,920,812	48,621,456	73,624,408	62,044,168
Yukon.....	304,438	93,929	-18,437*	-31,478*	18,403	87,182	103,375
Head Office.....	11,137	45,927	43,370	-22,526*	41,140	50,330	-36*
Totals.....	311,378,714	276,403,849	217,833,540	196,819,253	351,535,006	488,549,610	602,072,622

*Debit amount, indicating that refunds were in excess of collections.

TABLE D—(Concluded)
TAX COLLECTIONS BY PROVINCES
1944 to 1950 Fiscal Years Inclusive

Province	Non-Resident Tax Collections						
	1944	1945	1946	1947	1948	1949	1950
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	—	—	355,264
Prince Edward Island.....	75,013	56,277	114,241	52,892	64,148	36,578	49,374
Nova Scotia.....	141,166	126,259	126,084	129,537	119,204	185,070	148,496
New Brunswick.....	76,677	70,360	55,383	42,208	36,039	99,268	100,725
Quebec.....	8,488,665	10,416,927	10,844,349	11,552,689	12,845,491	14,821,441	15,671,912
Ontario.....	15,660,536	15,134,538	14,687,960	15,152,136	19,668,662	24,094,315	26,822,046
Manitoba.....	985,140	1,151,682	959,527	1,078,856	1,359,456	2,004,250	1,880,523
Saskatchewan.....	90,677	121,259	124,614	146,354	168,346	172,044	146,479
Alberta.....	260,535	289,079	325,721	494,886	340,670	516,539	610,091
British Columbia.....	1,158,107	1,182,447	1,070,729	1,483,364	1,238,423	1,514,920	1,688,843
Yukon.....	6,677	50,309	1,011	3,224	48,589	1,339	1,093
Totals.....	26,943,193	28,599,137	28,309,619	30,136,146	35,889,028	43,445,764	47,474,846
Excess Profits Tax Collections							
	1944	1945	1946	1947	1948	1949	1950
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	—	—	—
Prince Edward Island.....	450,206	872,172	902,864	719,199	328,478	236,190	167,450
Nova Scotia.....	10,649,031	11,736,105	13,490,704	10,026,981	4,756,529	294,400	—383,277*
New Brunswick.....	8,520,253	9,485,724	10,844,277	7,733,973	4,194,833	616,730	847,974
Quebec.....	139,662,464	128,505,685	151,002,358	156,788,724	78,468,423	17,456,065	3,647,374
Ontario.....	238,642,308	232,896,414	223,634,790	187,263,399	86,534,093	12,501,137	—9,530,301*
Manitoba.....	17,884,757	28,787,713	28,089,644	25,920,940	14,592,878	3,259,643	—276,582*
Saskatchewan.....	2,522,022	3,942,569	5,363,786	5,436,755	4,938,309	2,014,626	937,037
Alberta.....	8,786,159	11,355,106	14,597,651	15,329,459	6,684,201	3,436,832	1,007,363
British Columbia.....	41,233,984	37,869,095	46,046,530	39,444,227	26,510,672	4,958,331	1,793,131
Yukon.....	366,656	354,773	223,879	33,786	22,078	17,964	1,444
Totals.....	468,717,840	465,805,356	494,196,483	448,697,443	227,030,494	44,791,918	—1,788,387*
Succession Duty Collections							
	1944	1945	1946	1947	1948	1949	1950
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	—	—	86,082
Prince Edward Island.....	40,843	46,133	26,085	29,030	54,361	38,784	145,990
Nova Scotia.....	399,371	437,017	555,258	347,798	1,206,125	825,074	601,340
New Brunswick.....	323,156	315,054	691,630	946,049	625,048	1,436,008	655,851
Quebec.....	4,288,815	4,410,013	4,568,285	7,025,416	7,807,023	5,405,580	9,093,781
Ontario.....	8,016,707	9,413,143	12,483,332	11,083,701	15,890,474	12,707,597	12,169,371
Manitoba.....	231,991	349,936	450,440	660,877	790,287	1,324,322	1,201,732
Saskatchewan.....	203,046	226,632	264,325	369,539	699,272	541,737	761,746
Alberta.....	361,129	594,371	609,274	482,006	1,003,977	1,049,531	1,481,254
British Columbia.....	1,154,933	1,456,385	1,794,485	2,631,655	2,747,214	2,219,856	3,722,747
Yukon.....	—160*	2,114	4,460	—	4,259	1,288	—114*
Totals.....	15,019,831	17,250,798	21,447,574	23,576,071	30,828,040	25,549,777	29,919,780

*Debit amount, indicating that refunds were in excess of collections.

TABLE E
COLLECTIONS 1949-50 FISCAL YEAR
By Districts and Provinces

Province and District	General Income Tax			
	Individuals		Total	Corporations
	Direct Payments	Tax Deductions at Source		
	\$	\$	\$	\$
Newfoundland:				
St. John's District.....	583,541.24	1,604,966.09	2,188,507.33	1,534,095.88
Prince Edward Island:				
Charlottetown District.....	1,176,557.29	167,047.53	1,343,604.82	1,046,929.21
Nova Scotia:				
Halifax District.....	6,345,217.88	2,888,610.14	9,233,828.02	11,563,120.84
Sydney District.....	1,309,873.09	1,077,378.12	2,387,251.21	749,924.66
Total.....	7,655,090.97	3,965,988.26	11,621,079.23	12,313,045.50
New Brunswick:				
Saint John District.....	5,591,576.55	3,678,644.72	9,270,221.27	8,030,550.76
Quebec:				
Quebec District.....	9,807,884.58	2,076,233.86	11,884,118.44	12,144,420.20
Sherbrooke District.....	1,617,990.30	911,328.02	2,529,318.32	1,788,411.08
Montreal District.....	64,652,966.66	66,565,826.93	131,218,793.59	164,830,890.56
Total.....	76,078,841.54	69,553,388.81	145,632,230.35	178,763,721.84
Ontario:				
Ottawa District.....	19,230,588.01	28,286,841.47	47,517,429.48	17,780,309.23
Kingston District.....	2,343,986.13	791,565.61	3,135,551.74	503,781.34
Belleville District.....	3,670,845.18	1,169,365.07	4,840,210.25	2,057,864.70
Toronto District.....	67,893,206.34	74,315,785.11	142,208,991.45	157,803,657.97
Hamilton District.....	24,427,740.64	21,546,793.21	45,974,533.85	55,874,773.87
London District.....	19,334,788.31	15,343,090.26	34,677,878.57	47,394,313.34
Fort William District.....	3,761,263.93	2,676,032.46	6,437,296.39	3,305,347.64
Total.....	140,662,418.54	144,129,473.19	284,791,891.73	284,720,048.09
Manitoba:				
Winnipeg District.....	18,084,095.21	14,549,916.82	32,634,012.03	26,828,465.37
Saskatchewan:				
Regina District.....	14,977,590.98	2,346,792.61	17,324,383.59	4,171,925.42
Saskatoon District.....	10,357,521.85	852,335.72	11,209,857.57	1,633,970.19
Total.....	25,335,112.83	3,199,128.33	28,534,241.16	5,805,895.61
Alberta:				
Calgary District.....	19,594,028.97	5,876,238.09	25,470,267.06	13,804,306.23
Edmonton District.....	10,220,329.00	5,189,401.53	15,409,730.53	7,078,057.40
Total.....	29,814,357.97	11,065,639.62	40,879,997.59	20,882,363.63
British Columbia:				
Vancouver District.....	34,973,846.69	26,710,891.35	61,684,738.04	62,044,167.81
Yukon.....	149,101.99	507,534.21	656,636.20	103,374.83
Head Office.....	26,202.95	—	26,202.95	—36.47*
Canada.....	340,130,743.77	279,132,618.93	619,263,362.70	602,072,622.06

*Debit amount, indicating that refunds were in excess of collections.

TABLE E—(Concluded)
COLLECTIONS 1949-50 FISCAL YEAR
By Districts and Provinces

Non-Resident Tax	Gift Tax	Deferred Tax	Tax on Private Companies	Total Income Tax Act	Excess Profits Tax Act	Dominion Succession Duty Act	Grand Total
\$	\$	\$	\$	\$	\$	\$	\$
355,263.82	—	—	—	4,077,867.03	—	86,082.42	4,163,949.45
49,373.95	16,680.61	393.34	6,370.78	2,463,352.71	167,450.26	145,989.84	2,776,792.81
142,765.38 5,730.43	26,890.74 639.02	7,634.86 2,734.67	-382.46* —	20,973,857.38 3,146,279.99	-461,422.17* 78,144.81	547,429.91 53,909.73	21,059,865.12 3,278,334.53
148,495.81	27,529.76	10,369.53	-382.46*	24,120,137.37	-383,277.36*	601,339.64	24,338,199.65
100,724.48	66,037.52	13,287.86	69,824.92	17,550,646.81	847,974.07	655,851.30	19,054,472.18
336,474.15 30,846.86 15,304,591.28	140,142.62 8,452.09 317,893.98	5,374.24 1,706.65 194,893.60	8,787.93 — 416,946.28	24,519,317.58 4,358,735.00 312,284,009.29	935,643.34 49,372.71 2,662,357.35	385,267.38 65,335.18 8,643,178.85	25,840,228.30 4,473,442.89 323,589,545.49
15,671,912.29	466,488.69	201,974.49	425,734.21	341,162,061.87	3,647,373.40	9,093,781.41	353,903,216.68
3,007,223.85 30,876.49 69,824.58 17,344,243.32 2,059,388.66 4,053,609.43 256,880.05	42,710.34 8,980.71 4,844.20 653,907.95 70,737.71 72,910.75 3,081.63	14,898.27 20,281.95 769.36 215,019.98 44,678.34 23,727.10 —	118,081.05 8,261.03 4,742.60 107,376.91 73,596.90 15,050.46 67,560.65	68,480,652.22 3,707,733.26 6,978,255.69 318,333,197.58 104,097,709.33 86,237,489.65 10,070,166.36	733,109.43 80,648.01 156,002.12 -1,754,725.61* -897,782.49* -8,283,976.24* 436,423.79	3,708,995.87 484,652.81 123,174.89 5,694,042.71 1,313,530.08 816,817.29 28,157.12	72,922,757.52 4,273,034.08 7,257,432.70 322,272,514.68 104,513,456.92 78,770,330.70 10,534,747.27
26,822,046.38	857,173.29	319,375.00	394,669.60	597,905,204.09	-9,530,300.99*	12,169,370.77	600,544,273.87
1,880,522.67	26,565.11	21,486.83	12,147.46	61,403,199.47	-276,582.03*	1,201,731.90	62,328,349.34
97,006.91 49,472.46	18,971.92 15,717.79	1,008.55 737.09	7,796.02 28,642.42	21,621,092.41 12,938,397.52	580,720.99 356,316.05	443,933.72 317,812.19	22,645,747.12 13,612,525.76
146,479.37	34,689.71	1,745.64	36,438.44	34,559,489.93	937,037.04	761,745.91	36,258,272.88
486,881.09 123,210.13	40,670.07 31,876.63	6,766.18 1,014.17	94,796.15 1,027.10	39,903,686.78 22,644,915.96	433,226.76 574,136.33	1,145,202.89 336,050.65	41,482,116.43 23,555,102.94
610,091.22	72,546.70	7,780.35	95,823.25	62,548,602.74	1,007,363.09	1,481,253.54	65,037,219.37
1,688,842.89 1,093.33 —	522,110.20 — —	52,615.67 — —	79,883.93 — —	126,072,358.54 761,104.36 26,166.48	1,793,130.70 1,444.25 —	3,722,747.55 -114.21* —	131,588,236.79 762,434.40 26,166.48
47,474,846.21	2,089,821.59	629,028.71	1,120,510.13	1,272,650,191.40	-1,788,387.57*	29,919,780.07	1,300,781,583.90

*Debit amount, indicating that refunds were in excess of collections.

SECTION II
CORPORATION STATISTICS

CORPORATION STATISTICS—1948 TAXATION YEAR

INTRODUCTION

A total of 46,660 T. 2 corporation income tax returns for the taxation year 1948 has been received and analyzed statistically, constituting an increase of 4,945 over 1947. Included in this total were 2,340 returns of companies which are exempt from income tax, leaving a remainder of 44,320 companies which are legally taxable under the Income War Tax Act.

The 1948 statistics are analyzed by industrial and income classes for Canada as a whole and, in lesser detail, for each province. The provincial figures are compiled by assigning all taxes, income and balance sheet items of a given company to the province in which the return is filed. It is believed that this causes an unavoidable bias in favour of the two central provinces, Ontario and Quebec, as a result of many companies which operate across all Canada filing in either of these two provinces.

The detailed figures for 1948 are contained in Tables A to I herein. In addition to analyzing income and balance sheet figures of profit companies by industrial division and classification in Tables H and I as hitherto, loss companies are analyzed in the same way for 1948. This is the only major change in the presentation of corporation statistics for 1948.

A record of the principal aggregate statistics since 1944, the first year of record, is given below. The figures in the following table, and in all subsequent tables in this section, are as declared by the taxpayer at the time of filing and before any adjustment which may subsequently be made by the District or Head Office assessing branches.

YEARLY RECORD OF PRINCIPAL AGGREGATE STATISTICS

(Excluding Exempt Companies)

Tax Year	COMPANIES REPORTING A PROFIT						COMPANIES REPORTING A LOSS		ALL COMPANIES		
	Number of Companies	Current Year Profit Declared	Less Prior Year Loss Deducted	Net Taxable Profit for the Year (Column 3 Minus 4)	Income Tax Declared	Excess Profits Tax Declared	Number of Companies	Current Year Loss Declared	Number of Companies (Column 2 Plus 8)	Total Current Year Profits Less Losses (Column 3 Minus 9)	Total Taxes Declared (Column 6 Plus 7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)		(\$000)		(\$000)	(\$000)
1944 ¹	20,023	1,194,113	2,794	1,191,319	213,097	461,839	7,709	37,856	27,732	1,156,257	674,936
1945	21,331	1,198,791	2,798	1,195,993	212,504	460,791	8,601	38,740	29,932	1,160,051	673,295
1946	23,563	1,392,956	5,559	1,387,397	245,246	421,378	9,742	59,422	33,305	1,333,534	666,624
1947	27,272	1,776,554	11,115	1,765,439	485,458	166,740	12,804	72,860	40,076	1,703,694	652,198
1948	27,997	1,945,957	14,036	1,931,921	568,259	19,867	16,323	91,612	44,320	1,854,345	588,126

¹First Available Year.

BASIC INFORMATION AND DEFINITIONS

Companies Included—All companies filing a T.2 Corporation income tax return are included, whether taxable under the Act or exempt and whether recording a profit or a loss. The final date for filing 1948 returns was June 30, 1949. The statistical section held its records open until December 5, 1949, in order to include all late or amended returns, but any returns received after that date were excluded. A few companies, estimated at less than 1%, were excluded as a result of this policy. Special efforts were made to secure returns for all substantial companies included in previous years. Cognizance was taken of amended returns where the change in income was \$5,000 or more.

Period Covered—The period covered is the 1948 taxation year which embraces all company returns for fiscal periods ending between January 1, 1948 and December 31, 1948.

Except where a company's fiscal year ends on December 31, 1948, the data pertains partially to the 1947 calendar year and partially to the 1948 calendar year. Income earned in 1947 was accumulated by adding 1947 income on the returns where the profits were divided and in those returns where no division was made, by splitting the income between the two years in proportion to the number of months in 1947. The division between calendar years is shown in Table "D" herein.

Statistical Procedure—Information from unassessed T.2 income tax returns and attached financial statements is extracted by clerks of the statistical section and entered on a "transcript card". The task of condensing a diversity of accounting information into a standardized form for each company is facilitated by the use of a manual of general rules and procedures. Information on the transcript is transferred to punch cards, and thereafter the material is dealt with mechanically.

Fully Tabulated and Partially Tabulated Companies—A fully tabulated company is one for which the statistical section has the full tax, balance sheet and income items as set forth in Tables "H" and "I". A partially tabulated company is one for which only the tax and taxable income information has been recorded. With the exceptions indicated below, all companies are fully tabulated.

Returns not Fully Tabulated:

BANKS AND INSURANCE COMPANIES—Only the taxable income and tax liability is tabulated. Difficulties in handling the large balance sheet items to be recorded and the fact that the information is made public earlier and in greater detail from other sources renders it impractical to duplicate the information in this report.

CO-OPERATIVES—Due to peculiarities of capital structure and lack of uniformity in presentation of accounts, the returns of co-operatives are not fully tabulated.

PERSONAL CORPORATIONS—Personal corporations are not fully tabulated because they are, in general, exempt from corporation tax under Section 21 (9) of the Income War Tax Act. The shareholders must concurrently pay individual income tax on the income of the Personal Corporation whether the income is distributed to them or not.

RETURNS HAVING INSUFFICIENT INFORMATION—Self-explanatory.

INTERIM RETURNS—Wherever possible interim returns are held until the amended return is received but if the amended return is not received in time for inclusion the interim return is included on a partially tabulated basis.

INACTIVE—For the purpose of this report, an inactive company is defined as one reporting a gross revenue, before deducting expenses of any nature, of less than \$2,000. An exception is made in the case of mining or oil development companies which are considered to be active if they spend \$2,000 or more on their property. An exception is also made in the case of investment trusts which are considered to be active if the balance sheet shows cash or marketable securities having a value of \$25,000 or more.

Continuity—Table "B" indicates the continuity of companies from 1947 to 1948. It is designed to reveal the numbers and types of businesses newly incorporated or newly reporting, and to balance the number of companies as between years. A brief description of the terms used follows:

NEW BUSINESSES—NEWLY INCORPORATED—These are independent new companies operating new businesses. They are distinguished from companies indicated in the next item in that these businesses are being undertaken for the first time.

PROPRIETORSHIPS, PARTNERSHIPS — NEWLY INCORPORATED—These are new companies organized to carry on, under corporate structure, business operations which were conducted previously by partners or sole proprietors. The business as such is not new but the legal incorporation is new.

CANADIAN SUBSIDIARIES INCORPORATED—This covers Canadian subsidiary companies organized to engage in

a new type of business or to carry on the same business or to take over a part of the business of the parent company.

FOREIGN SUBSIDIARIES INCORPORATED—Any Canadian company organized by a foreign parent company is included here.

NEW SUCCESSOR CORPORATIONS—Companies organized to take over the business, or part of the business, of a predecessor company. These are not subsidiary companies.

RESIDUE—DUE TO VARIATIONS IN REPORTING—This entry is the net result of companies filing their returns prior to the statistical close one year and subsequent to the statistical close the other year, companies going out of business and companies reporting a profit in one year and a loss in the other.

Ownership—Table "C" provides an analysis of companies by type of ownership. It is not always possible to allocate companies with absolute accuracy due to the scanty information on the return. Exempt companies, personal corporations and co-operatives are always clearly indicated. Public companies are defined as those in which there is direct or indirect public investment, and are so classified if shares are listed for sale on the financial markets. The remainder is classified as privately owned Canadian companies, except companies which are subsidiaries of British or foreign companies.

Industrial Classes—Each company has been assigned to an industrial classification by the statistical section on the basis of information given on the tax return. The structure of the codes is based on the "Industrial Classification Manual" issued by the Department of Labour but has been adapted in some respects to the requirements of this Department. The coding originally assigned to each company has been continued automatically unless there is evidence that a change is necessary.

In the case where a company's activities are diversified, its classification is based on the volume of sales.

Income Classes—Each company is coded to an income class on the basis of the amount of the current year profit reported by the company for the 1948 taxation year. Companies which reported expenses exactly equal to income and, therefore, show neither a profit nor a loss are coded as loss companies. Resident-owned foreign companies are treated as profit companies because they all pay a \$100 filing fee.

Current Year Profit—Current year profit is the taxable profit declared by the company as being earned in the year under review which in this report is the 1948 taxation year. Dividends received from other Canadian corporations are non-taxable under the Act and are, therefore, not included in this figure. The current year profit may be subject to a deduction for a loss sustained in any of the three preceding years, so that it does not necessarily represent the final taxable profit for the year.

In the case of exempt companies, the current year profit is the net income declared by the company.

Prior Year Loss—This figure represents the amount of loss for the 1945, 1946 or 1947 taxation years which, under Section (5 (1) (p) of the Act, has been deducted from the current year (1948) profit in order to arrive at the net taxable income for 1948.

Net Taxable Income—This figure represents the amount of income subject to tax in the 1948 taxation year and consists of the current year profit less the prior year loss.

1947 Income—If a company's 1948 fiscal year covers part of both 1947 and 1948, the company is required to allocate the income between the two calendar years because income earned in 1947 was liable to excess profits tax. In a few cases where the 1947 portion was not indicated, the division was made on the basis of the number of months in 1947. The amount shown is after deduction of prior year losses, if any.

Current Year Loss—This represents the loss reported by the taxpayer during the 1948 taxation year, after deducting dividends received from other Canadian corporations.

Loss Deducted from Prior Year Profit—This figure represents the loss reported by the taxpayer during the 1948 taxation year which has been carried back against the profits earned in the preceding year, thus qualifying the taxpayer for a rebate of tax paid upon the 1947 profit.

Loss Deductible from Future Profits—This figure represents loss reported during the 1948 taxation year which may be deducted from profits earned during the following three years.

Income Tax Declared—This is the income tax payable upon the net taxable income. Taxable income earned in either 1947 or 1948 calendar years is taxable at the rate of 30% on unconsolidated returns, 32% on consolidated returns and 15% on non-resident owned investment companies. In a few instances the liability is reduced by tax credits for taxes paid abroad.

Excess Profits Tax Declared—This represents the excess profits tax payable upon the net taxable income earned in the 1947 taxation year. Income earned in the calendar year 1947 in excess of 116 2/3% of standard profits is taxable at 15% in the case of unconsolidated returns. In applying this rate, a company's Standard Profit is applied in the same proportion that the number of days in the 1947 portion of the company's fiscal year is to the total number of days in the 1947 calendar year.

Cash—Cash includes cash on hand and in bank deposits after deducting outstanding cheques or bank overdrafts. Specific bank loans are not deducted from cash.

Government Securities—This classification is confined to bonds issued or guaranteed by the Dominion Government, and the refundable portion of the excess profits tax. Provincial or municipal securities are not included.

Other Securities—Other securities are interpreted as meaning all stocks, bonds, mortgages, notes, agreements for sale and all types of negotiable securities other than those issued or guaranteed by the Dominion Government.

Receivables—This figure covers accounts and bills receivable after deduction of reserve for bad debts. Loans to officers, shareholders or employees are not included.

Inventories—This includes office stationery and supplies, as well as merchandise. Merchandise inventories, consisting of raw materials, work in process and finished

goods, are included at gross book value prior to any deduction for inventory reserve, the latter being entered as part of surplus.

Land—This classification is restricted to land and other non-depreciable natural resources. Mineral and oil resources and timber limits are treated as land.

Buildings and Equipment—This category covers all kinds of depreciable property. The figure is entered gross before depreciation.

Investment in Subsidiaries—This includes any investments, whether of long or short term, in affiliated, subsidiary or allied companies.

Other Assets—This figure covers any type of asset not shown elsewhere such as prepaid expenses, organization expenses, bond discount, goodwill, leases, cash surrender value of life insurance, loans to officers or shareholders. In the case of mining and oil companies, exploration and development expenses are recorded under this heading.

Bank Loans—Included here are all bank loans or credits extended by a banking institution. Cheques outstanding and overdrafts are deducted from the cash account but if the cash account will not cover the liability the remaining portion is entered under bank loans.

Payables—This category includes all accounts or bills payable received in the normal course of business, except taxes.

Tax Liabilities—This figure is composed of all types of taxes payable, whether municipal, provincial or dominion taxes.

Other Liabilities—This category includes deferred income, deposits on contracts and loans received from officers or shareholders or affiliated companies.

Funded Debt—This classification includes all bonds, debentures, notes, mortgages or other contractual obligations having a term greater than one year.

Liability Reserves—These are reserves created to take care of expected future losses or liabilities, such as marine or fire insurance, company financed pensions, war contract renegotiation and reserves for injuries or damages. Liabilities for wages or taxes are shown as payables, or tax liabilities, even though they may carry the caption "reserve" in the balance sheet.

Depreciation and Depletion Reserves—This category includes depreciation, depletion or any other reserve set up to reflect the decline in value of a tangible asset except a bad debt reserve, investment reserve or inventory reserve.

Capital Stock—All classes of outstanding capital stock are included under this caption.

Surplus—Entered in this category are all classes of surplus accounts plus such reserve accounts designated as "general reserve", "contingency reserve", "bond redemption reserve", "inventory reserve" and refundable portion of excess profits tax. If a surplus account shows a debit balance the entry is made under deficit.

Deficit—Operating or capital deficits are entered here. If an operating deficit and a capital surplus exist simultaneously in the same balance sheet, the figures are offset and only a net deficit or net surplus is entered.

Gross Sales or Revenue—Due to the variety of methods of presenting accounts it has been difficult to follow an unvarying, consistent plan in extracting statistics covering gross sales or gross revenue. In general, gross sales are taken prior to deducting freight or transportation charges but after deducting discounts allowed, sales tax and sales rebates or refunds. To this figure is added investment and miscellaneous income and discounts earned on purchases.

Capital profits are not added to gross revenue. Inter-branch or interdepartmental sales are eliminated wherever possible. In the case of construction companies the gross profit on contracts is used without reference to the total value of construction work performed. In the case of financial concerns such as stock, bond, grain and real estate brokers or dealers the gross revenue from commissions is used.

Rentals Received
Bond Interest Received
Taxable Dividends Received
Non-Taxable Dividends Received
Rentals Paid
Bond Interest Paid
Mortgage Interest Paid

} These items are believed to be self-explanatory. The information is taken from the financial statements.

Depreciation Charged—The figure used here is the amount of depreciation claimed by the taxpayer as a deduction in determining net taxable income.

Depletion Charged—This represents depletion claimed by companies operating a mine, oil or gas wells, or timber limits.

Amortization—Amounts claimed as a deduction from income on account of write-offs of costs of such assets as

roads, leasehold alterations and deferred development expenses of mining and oil companies.

Charitable Donations—The amount compiled under this heading was extracted from the profit and loss account or from statements of donations filed by the taxpayer.

Pension Payments Claimed—This represents the total of the amounts shown in Items 26 (k) (i) and 26 (k) (ii) (3) on the T.2 return. These two items are pension deductions claimed for current and past years respectively.

Bad Debt Write-Off—This figure shows the amount by which taxable income has been reduced by write-offs of bad debts. Recovery of debts previously written off is not included as an offset.

Dividends Charged—This figure covers the amount of dividends charged for the year in the profit and loss or surplus accounts. No distinction is made between cash or stock dividends or whether the dividend remained unpaid at the end of the year. Dividends amounting to \$19,667,000 paid out under Part XVIII of the Income War Tax Act are included here.

Fixed Assets Sold—This figure shows the cost price of those depreciable fixed assets which have been sold during the year for cash. Sales of land are not included, nor are sales of depreciable fixed assets in exchange for stock rather than cash.

Capital Expenditures—This figure has been compiled to indicate the annual capitalized expenditure on depreciable fixed assets. The information is extracted from Item 19(a) of the T.2 return. The acquisition of land is not normally included in this figure. In the case of mining and oil development companies, this figure includes the pre-production expenses incurred during the year.

TABLE A
General Statement of 46,660 Corporations Tabulated
1948 TAXATION YEAR

(All money figures in thousands of dollars)

	Total Number of Com- panies	Companies Reporting a Profit						Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Number of Com- panies	Current Year Loss
Companies Taxable Under the Income Tax Act			\$	\$	\$	\$	\$		\$
Fully Tabulated.....	34,088	24,728	1,866,600	11,710	1,854,890	547,910	19,597	9,360	76,890
Not Fully Tabulated:									
Banks and Insurance Companies...	373	196	49,390	1,786	47,604	11,668	146	177	6,617
Incomplete Returns.....	1,417	583	21,997	294	21,703	6,392	124	834	3,970
Interim Returns.....	82	18	1,225	2	1,223	367	—	64	50
Total Active Taxable Companies Excluding Co-operatives.....	35,960	25,525	1,939,212	13,792	1,925,420	566,337	19,867	10,435	87,527
Inactive Companies.....	5,653	693	292	41	251	71	—	4,960	2,778
Co-operatives.....	2,707	1,779	6,453	203	6,250	1,851	—	928	1,307
Total Taxable Companies.....	44,320	27,997	1,945,957	14,036	1,931,921	568,259	19,867	16,323	91,612
Companies Exempt Under the Income Tax Act			\$	\$	\$	\$	\$		\$
Not Fully Tabulated:									
Personal Corporations.....	1,164	868	7,119	—	—	—	—	296	254
Other Exempt Companies(1).....	1,176	681	5,901	—	—	10	—	495	429
Total Exempt Companies.....	2,340	1,549	13,020	—	—	10	—	791	683
Grand Total—Taxable and Exempt..	46,660	29,546	1,958,977	14,036	1,931,921	568,269	19,867	17,114	92,295

(1) Includes Resident Owned Foreign Companies paying \$100 filing fee which is recorded here as tax declared.

TABLE B
Analysis of Corporation Returns by Historical Continuity and
Reconciliation with Last Year's Record

(All money figures in thousands of dollars)

	Total Number of Com- panies	Companies Reporting a Profit				Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Income Tax Declared	Excess Profits Tax Declared	Number of Com- panies	Current Year Loss
Companies Reporting for 1948.....	46,660	29,546	\$ 1,958,977	\$ 568,269	\$ 19,867	17,114	\$ 92,295
Companies Reporting for 1947.....	41,715	28,344	1,784,717	485,468	166,740	13,371	73,483
Increase From 1947 to 1948.....	4,945	1,202	174,260	82,801	—146,873	3,743	18,812
Analysis of Increase During the Year:							
New Businesses—Newly Incorporated	2,827	1,028	8,901	2,650	23	1,799	6,748
Proprietorships, Partnerships—Newly Incorporated	1,315	857	7,879	2,360	23	458	1,565
Canadian Subsidiaries Incorporated.....	71	37	1,347	403	5	34	463
Foreign Subsidiaries Incorporated.....	123	36	1,005	301	1	87	2,403
New Successor Corporations.....	138	68	7,601	2,238	6	70	713
Residue—Due to Variations in Reporting	471	—824				1,295	
Total Increase During the Year.....	4,945	1,202				3,743	

TABLE C
Analysis of Corporation Returns by Type of Owner
1948 TAXATION YEAR

(All money figures in thousands of dollars)

	Total Number of Com- panies	Companies Reporting a Profit				Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Income Tax Declared	Excess Profits Tax Declared	Number of Com- panies	Current Year Loss
Public Companies.....	3,049	1,338	\$ 919,665	\$ 266,365	\$ 7,330	1,711	\$ 16,230
Private Companies.....	35,710	22,931	638,140	188,785	9,287	12,779	58,592
Canadian Co-operatives.....	2,898	1,922	6,550	1,808	—	976	1,350
Exempt Companies.....	957	523	3,285	9	—	434	319
Personal Corporations.....	1,164	868	7,119	—	—	296	254
American Subsidiaries.....	2,263	1,553	337,964	99,033	2,351	710	10,899
British Subsidiaries.....	508	343	41,735	11,107	897	165	4,113
Foreign Subsidiaries.....	111	68	4,519	1,162	2	43	538
Grand Total.....	46,660	29,546	1,958,977	568,269	19,867	17,114	92,295

TABLE D
Allocation and Record of Income by Calendar Years

(All money figures in thousands of dollars)

	Companies Reporting a Profit						Companies Reporting a Loss		
	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Per Cent of Total	Income Tax Declared	Excess Profits Tax Declared	Current Year Loss	Loss Deducted From Prior Year Profit	Loss Deductible From Future Profits
Allocation of 1948 Taxation Year Income by Calendar Years									
	\$	\$	\$	%	\$	\$	\$	\$	\$
1947 Calendar Year.....	288,296	2,079	286,217	14.8	83,575	19,867	15,657	585	15,072
1948 Calendar Year.....	1,657,661	11,957	1,645,704	85.2	484,684	—	75,955	2,837	73,118
1948 Taxation Year.....	1,945,957	14,036	1,931,921	100.0	568,259	19,867	91,612	3,422	88,190
Allocation of 1947 Taxation Year Income by Calendar Years (as previously reported)									
	\$	\$	\$	%	\$	\$	\$	\$	\$
1946 Calendar Year.....	270,431	1,689	268,742	15.2	48,363	76,054	12,547	516	12,031
1947 Calendar Year.....	1,506,123	9,426	1,496,697	84.8	437,095	90,686	60,313	2,584	57,729
1947 Taxation Year.....	1,776,554	11,115	1,765,439	100.0	485,458	166,740	72,860	3,100	69,760
Resulting Combined 1947 Calendar Year Income									
	\$	\$	\$	%	\$	\$	\$	\$	\$
1948 Taxation Year.....	288,296	2,079	286,217	16.1	83,575	19,867	15,657	585	15,072
1947 Taxation Year.....	1,506,123	9,426	1,496,697	83.9	437,095	90,686	60,313	2,584	57,729
1947 Calendar Year.....	1,794,419	11,505	1,782,914	100.0	520,670	110,553	75,970	3,169	72,801
Record of Income by Calendar Years									
	\$	\$	\$		\$	\$	\$	\$	\$
1944 Calendar Year.....	1,215,330	2,659	1,212,671		216,947	470,498	37,090	836	36,254
1945 Calendar Year.....	1,211,625	2,981	1,208,644		214,815	460,977	40,829	1,700	39,129
1946 Calendar Year.....	1,436,193	6,433	1,429,760		252,573	404,894	60,361	5,037	55,324
1947 Calendar Year.....	1,794,419	11,505	1,782,914		520,670	110,553	75,970	3,169	72,801

EXPLANATORY NOTE:—As indicated in the introductory text to Section II under "Period Covered", the 1948 taxation year includes any company fiscal year ending between January 1—December 31, 1948 and the data pertains partially to the 1947 calendar year and partially to the 1948 calendar year.

In the first section of the table above the income of the 1948 taxation year has been allocated to the calendar year in which it was earned. A similar sub-division was published a year ago in respect of the 1947 taxation year and is included again as section two.

The third section of the table combines the income for the 1947 calendar year, some of which was reported in the 1947 taxation year and the remainder in the 1948 taxation year.

TABLE E
Distribution of 35,960 Active Taxable Companies by Industrial Divisions
and Major Industrial Classes—Co-operatives Excluded
1948 TAXATION YEAR

(All money figures in thousands of dollars)

Industrial Division Major Industrial Class	Companies Reporting a Profit						Companies Reporting a Loss	
	Number of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Number of Companies	Current Year Loss
Agriculture, Fishing and Forestry:		\$	\$	\$	\$	\$		\$
General Agriculture.....	160	3,177	128	3,049	913	17	129	997
Specialized Agriculture.....	59	788	45	743	223	1	61	336
Fishing.....	24	1,075	2	1,073	321	13	18	102
Forestry.....	250	11,181	665	10,516	3,154	153	107	1,408
Total Agriculture, Fishing and Forestry.....	493	16,221	840	15,381	4,611	184	315	2,843
Mining:								
Gold Mining.....	41	17,680	933	16,747	4,878	—	53	3,868
Other Metal Mining.....	14	109,131	16	109,115	32,704	15	11	2,728
Coal Mining.....	57	4,901	195	4,706	1,425	92	45	917
Oil, Gas and Naphtha.....	63	5,192	21	5,171	1,374	20	71	407
Oil & Gas Royalty Syndicates-Trustee Returns.....	105	970	1	969	291	—	44	99
Other Non-Metallic Minerals.....	91	6,977	372	6,605	1,979	49	44	378
Mining Development Companies.....	(a)	—	—	—	—	—	534	402
Oil Development Companies.....	6	320	305	15	—	—	110	4,009
General Prospecting and Mining Service.....	55	2,762	23	2,739	813	42	76	1,254
Total Mining.....	432	147,933	1,866	146,067	43,464	218	988	14,062
Manufacturing:								
Meat Packing.....	69	15,517	23	15,494	4,551	365	13	95
Dairy Products.....	121	3,379	44	3,335	1,001	29	42	187
Canning and Preserving Fruits and Vegetables.....	100	8,151	12	8,139	2,439	301	55	692
Grain Mill Products.....	116	17,968	3	17,965	5,243	653	33	365
Bakery Products.....	126	8,617	27	8,590	2,584	83	68	496
Sugar Refining.....	7	8,911	—	8,911	2,667	59	—	—
Confectionery and Related Products.....	57	9,121	3	9,118	2,734	97	28	187
Non-Alcoholic Beverages.....	59	11,121	3	11,118	3,336	14	69	1,051
Alcoholic Beverages.....	85	58,977	—	58,977	17,688	1,312	13	144
Miscellaneous Food Products.....	83	6,705	28	6,677	1,999	42	37	443
Tobacco.....	28	13,736	227	13,509	4,053	29	11	104
Fish Canning and Curing.....	63	6,819	35	6,784	2,034	407	25	188
Cotton Textile Mills.....	64	17,378	1	17,377	5,178	101	20	71
Rayon and Silk Textile Mills.....	26	9,255	14	9,241	2,772	167	5	32
Woollen and Worsted Textile Mills.....	59	8,443	30	8,413	2,523	208	36	866
Knitting Mills.....	133	24,681	2	24,679	7,379	169	21	224
Other Textile Mill Products.....	125	12,554	24	12,530	3,752	151	41	569
Apparel and Finished Textile Goods.....	946	22,492	93	22,399	6,706	211	261	1,592
Fur Goods and Products.....	102	1,363	19	1,344	395	5	22	95
Sawmills.....	358	45,727	221	45,506	13,786	989	142	1,828
Planing and Plywood Mills.....	169	14,232	628	13,604	4,081	161	47	774
Furniture.....	215	10,996	107	10,889	3,268	104	95	1,039
Wooden Containers.....	70	7,034	77	6,957	2,087	463	18	150
Morticians Goods.....	20	437	1	436	137	6	4	42
Miscellaneous Wood Products.....	95	3,300	43	3,257	977	14	51	411
Pulp and Paper Mills.....	69	172,700	275	172,425	51,967	1,086	9	1,056
Converted Paper Products.....	175	14,592	76	14,516	4,378	39	38	471
Newspapers.....	159	15,238	9	15,229	4,565	163	58	345
Periodicals.....	47	462	7	455	136	3	28	344
Book Publishing and Printing.....	65	1,602	5	1,597	475	18	42	398
Commercial Printing.....	368	9,152	30	9,122	2,737	159	87	241
Miscellaneous Printing and Service.....	74	3,345	25	3,320	996	37	19	351
Paints and Varnishes.....	77	7,879	16	7,863	2,358	143	14	94

(a) Grouped elsewhere to conceal identity.

TABLE E—(Cont'd)
Distribution of 35,960 Active Taxable Companies by Industrial Divisions
and Major Industrial Classes—Co-operatives Excluded
1948 TAXATION YEAR

(All money figures in thousands of dollars)

Industrial Division Major Industrial Class	Companies Reporting a Profit						Companies Reporting a Loss	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Number of Com- panies	Current Year Loss
		\$	\$	\$	\$	\$		\$
Drugs and Toilet Preparations.....	201	15,545	145	15,400	4,435	81	137	1,458
Industrial Chemicals.....	92	38,265	18	38,247	10,810	88	24	299
Miscellaneous Chemical Products.....	118	10,837	61	10,776	3,232	71	53	946
Fabricated Chemical Products and Plastics....	17	840	13	827	248	—	21	137
Petroleum Refining.....	17	30,718	6	30,712	8,025	56	4	50
Paving and Miscellaneous Petroleum Products..	17	7,547	4	7,543	2,263	21	(a)	—
Rubber and Rubber Products.....	35	10,988	4	10,984	3,277	47	12	154
Leather and Leather Products.....	275	10,781	34	10,747	3,223	147	103	1,441
Glass and Glass Products.....	31	6,493	83	6,410	1,923	79	10	445
Cement, Gypsum and Plaster Products.....	74	13,906	30	13,876	4,162	91	34	157
Structural Clay Products and Pottery.....	61	4,604	25	4,579	1,373	17	28	254
Other Non-Metallic Mineral Products.....	73	9,387	58	9,329	2,795	38	14	240
Ordnance and Accessories.....	11	4,579	—	4,579	1,374	26	4	109
Primary Iron and Steel Products.....	85	42,135	278	41,857	12,543	253	20	382
Tin Cans, Metal Stampings and Structural Products.....	90	17,964	7	17,957	5,387	43	23	162
Wire, Tools, Cutlery and Hardware.....	90	11,041	11	11,030	3,307	71	23	288
Heating Apparatus and Sanitary Ware.....	96	20,321	118	20,203	5,770	297	24	144
Miscellaneous Iron and Steel Products.....	64	6,637	16	6,621	1,984	78	15	189
Non-Ferrous Smelting, Refining and Rolling...	70	39,562	38	39,524	11,860	23	26	562
Other Non-Ferrous Metal Products.....	214	12,793	343	12,450	3,731	60	75	396
Agricultural Machinery.....	29	28,203	10	28,193	8,404	369	11	263
Industrial Construction and Mining Machinery.	414	35,592	241	35,351	10,601	174	141	1,740
Office and Store Machines.....	22	4,962	—	4,962	1,489	165	4	55
Household and Service Industry Machines....	38	15,302	1	15,301	4,591	70	16	236
Electrical Machinery and Appliances.....	164	47,912	66	47,846	14,348	84	56	1,246
Transportation Equipment except Automobiles.	100	20,121	353	19,768	5,917	80	66	2,136
Automobiles, Parts and Equipment.....	69	44,394	128	44,266	12,152	65	20	89
Miscellaneous Manufacturing.....	320	15,473	177	15,296	4,583	199	173	1,458
Total Manufacturing.....	7,217	1,098,786	4,376	1,094,410	324,789	10,581	2,589	29,981
Construction:								
General Construction.....	785	32,056	1,107	30,949	9,339	297	220	2,063
Residential Construction.....	380	5,488	118	5,370	1,611	23	123	472
Total Construction.....	1,165	37,544	1,225	36,319	10,950	320	343	2,535
Public Utilities:								
Electric Light and Power.....	89	29,117	1	29,116	8,734	16	23	78
Gas and Steam Heat Distribution.....	44	4,699	11	4,688	1,365	23	42	283
Air Transportation.....	28	251	17	234	70	1	59	651
Water Transportation.....	216	23,266	516	22,750	6,812	210	113	2,457
Steam Railways.....	26	22,759	27	22,732	6,674	—	9	1,046
Street Car and Electric Railways.....	6	5,139	9	5,130	1,539	—	6	160
Highway Transportation.....	448	8,033	230	7,803	2,338	37	272	1,829
Grain Elevators.....	33	6,315	—	6,315	1,760	161	8	186
Other Storage.....	116	1,904	32	1,872	562	6	49	120
Telephones.....	97	20,299	8	20,291	6,087	—	59	46
Other Communications.....	72	2,529	111	2,418	724	17	27	150
Other Public Utilities.....	93	5,310	92	5,218	1,496	99	35	325
Total Public Utilities.....	1,268	129,621	1,054	128,567	38,161	570	702	7,331

(a) Grouped elsewhere to conceal identity.

TABLE E—(Concluded)
Distribution of 35,960 Active Taxable Companies by Industrial Divisions
and Major Industrial Classes—Co-operatives Excluded
1948 TAXATION YEAR

(All money figures in thousands of dollars)

Industrial Division Major Industrial Class	Companies Reporting a Profit						Companies Reporting a Loss	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Number of Com- panies	Current Year Loss
Wholesale Trade:		\$	\$	\$	\$	\$		\$
Farm Products and Foodstuffs.....	706	26,803	75	26,728	8,012	426	211	1,507
Clothing, Shoes and Dry Goods.....	386	12,093	51	12,042	3,615	102	104	330
Drugs.....	141	4,337	23	4,314	1,294	64	71	518
Hardware, Lumber and Building Materials....	602	36,657	99	36,558	10,958	574	115	716
Plumbing and Heating.....	215	4,942	13	4,929	1,480	70	66	336
Machinery, Electrical Equipment and Parts...	616	31,245	117	31,128	9,337	320	191	1,541
Motor Vehicles and Accessories.....	207	8,634	8	8,626	2,588	36	38	264
Other Wholesale Trade.....	1,045	34,511	246	34,265	10,082	380	456	2,256
Agencies.....	239	4,986	52	4,934	1,071	16	135	383
Total Wholesale Trade.....	4,157	164,208	684	163,524	48,437	1,988	1,387	7,851
Retail Trade:								
Foodstuffs.....	266	10,289	15	10,274	3,082	351	122	332
Dairies.....	131	5,580	44	5,536	1,663	135	85	399
Clothing, Shoes and Dry Goods.....	1,004	15,806	38	15,768	4,729	538	205	938
Drugs.....	243	2,609	5	2,604	780	23	51	81
Furniture.....	320	8,094	24	8,070	2,421	114	65	178
Hardware, Lumber and Building Materials....	730	16,396	24	16,372	4,910	277	132	289
Motor Vehicles and Accessories.....	818	33,606	38	33,568	10,078	233	135	351
Gasoline and Oil.....	112	9,882	10	9,872	2,935	1	42	99
Fuel and Ice.....	342	7,985	54	7,931	2,381	275	86	329
Department and Variety Stores.....	142	55,400	—	55,400	16,921	3,010	26	288
Other Retail Trade.....	920	12,362	74	12,288	3,686	300	289	816
Total Retail Trade.....	5,028	178,009	326	177,683	53,586	5,257	1,238	4,100
Service:								
Professional Service.....	161	1,734	92	1,642	474	12	120	382
Recreational Service.....	485	14,057	194	13,863	4,177	63	278	1,079
Business Service.....	297	4,843	31	4,812	1,442	11	165	614
Hotels, Tourist Lodges and Camps.....	468	9,245	78	9,167	2,750	55	217	1,300
Laundries, Cleaning and Pressing.....	187	2,284	45	2,239	671	20	104	468
Undertaking.....	85	740	11	729	219	1	18	48
Restaurants, Cafes and Taverns.....	353	3,764	69	3,695	1,107	18	237	753
Other Personal Service.....	93	837	24	813	244	7	68	176
Repair and Miscellaneous Service.....	528	8,946	36	8,910	2,674	38	191	510
Total Service.....	2,657	46,450	580	45,870	13,758	225	1,398	5,330
Finance:								
Chartered Banks and Life, Fire, Casualty and other Insurance Carriers.....	196	49,393	1,786	47,607	11,669	146	175	6,614
Trust Companies.....	49	4,724	107	4,617	1,364	—	9	100
Mortgage and Loans.....	55	5,077	17	5,060	1,523	—	5	329
Insurance Agents.....	476	5,739	94	5,645	1,691	36	133	182
Personal and Business Credit.....	126	9,554	254	9,300	2,845	1	20	48
Investment Trust and Holding Companies.....	453	21,429	61	21,368	3,573	158	319	2,308
Stock, Bond and Commodity Dealers.....	127	3,005	112	2,893	807	12	126	1,225
Real Estate Finance, Operation and Agencies..	1,417	13,150	399	12,751	3,822	165	632	2,345
Non-Resident Owned Investment Corporations..	178	7,795	5	7,790	1,116	—	13	39
Total Finance.....	3,077	119,866	2,835	117,031	28,410	518	1,432	13,190
Companies Not Elsewhere Classified.....	31	574	6	568	171	6	43	304
TOTAL—ALL COMPANIES.....	25,525	1,939,212	13,792	1,925,420	566,337	19,867	10,435	87,527

TABLE F
Distribution of Taxable Co-operative Companies Reporting a Profit
by Provinces, Industrial Divisions and Income Classes
1948 TAXATION YEAR

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared
PROVINCES					
		\$	\$	\$	\$
Prince Edward Island.....	25	88	—	88	26
Nova Scotia.....	103	196	7	189	57
New Brunswick.....	48	115	8	107	32
Quebec.....	437	886	31	855	256
Ontario.....	226	1,138	124	1,014	305
Manitoba.....	304	762	6	756	226
Saskatchewan.....	425	2,079	5	2,074	599
Alberta.....	139	935	5	930	279
British Columbia.....	72	254	17	237	71
Total.....	1,779	6,453	203	6,250	1,851
INDUSTRIAL DIVISIONS					
		\$	\$	\$	\$
Agriculture, Fishing and Forestry	35	67	4	63	18
Mining.....	(a)	—	—	—	—
Manufacturing.....	321	932	38	894	269
Construction.....	3	2	—	2	1
Public Utilities.....	195	2,464	2	2,462	739
Wholesale Trade.....	209	808	26	782	211
Retail Trade.....	915	994	27	967	289
Service.....	16	19	—	19	5
Finance.....	82	1,167	106	1,061	319
Unclassified.....	3	—	—	—	—
Total.....	1,779	6,453	203	6,250	1,851
INCOME CLASSES					
		\$	\$	\$	\$
Less than \$1,000.....	1,221	382	23	359	107
\$ 1,000—\$ 2,000.....	240	334	15	319	95
2,000— 3,000.....	99	238	13	225	68
3,000— 4,000.....	46	155	15	140	42
4,000— 5,000.....	42	186	13	173	52
5,000— 10,000.....	69	472	37	435	131
10,000— 15,000.....	19	227	21	206	62
15,000— 20,000.....	13	218	24	194	58
20,000— 25,000.....	6	135	—	135	40
25,000— 50,000.....	15	487	42	445	133
50,000— 100,000.....	5	477	—	477	120
100,000— 250,000.....					
250,000— 500,000.....					
500,000— 1,000,000.....	4	3,142	—	3,142	943
1,000,000— 5,000,000.....					
Over 5,000,000.....					
Total.....	1,779	6,453	203	6,250	1,851

(a) Grouped elsewhere to conceal identity.

TABLE G
Provincial Distribution of 25,525 Active Taxable Companies Reporting a Profit
by Income Classes and Industrial Divisions
1948 TAXATION YEAR

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Excess Profits Tax Declared	Number of Companies	Current Year Profit	Income Tax Declared	Excess Profits Tax Declared
	CANADA				PRINCE EDWARD ISLAND			
		\$	\$	\$		\$	\$	\$
Less than \$1,000.....	3,900	1,612	403	—	22	10	3	—
\$ 1,000—\$ 2,000.....	2,405	3,446	897	1	15	21	5	—
2,000— 3,000.....	1,790	4,381	1,174	1	16	39	11	—
3,000— 4,000.....	1,380	4,754	1,313	1	5	17	3	—
4,000— 5,000.....	1,127	5,007	1,399	1	10	44	12	—
5,000— 10,000.....	3,670	26,344	7,542	6	24	174	40	—
10,000— 15,000.....	2,227	27,307	7,888	12	14	169	35	—
15,000— 20,000.....	1,469	25,351	7,400	23	9	155	36	—
20,000— 25,000.....	971	21,709	6,341	82	5	111	30	1
25,000— 50,000.....	2,499	88,435	25,873	792	15	574	124	5
50,000— 100,000.....	1,602	112,963	32,873	1,372	8	544	147	12
100,000— 250,000.....	1,384	213,115	62,563	3,329	10	1,516	316	28
250,000— 500,000.....	537	186,038	54,300	2,385	5	1,792	269	—
500,000— 1,000,000.....	267	184,719	54,779	2,420				
1,000,000— 5,000,000.....	250	497,220	146,858	5,610				
Over 5,000,000.....	47	536,811	154,734	3,832				
Total.....	25,525	1,939,212	566,337	19,867	158	5,166	1,031	46
Agriculture, Fishing and Forestry.....	493	16,221	4,611	184	Industrial divisions too small to be shown separately			
Mining.....	432	147,933	43,464	218				
Manufacturing.....	7,217	1,098,786	324,789	10,581				
Construction.....	1,165	37,544	10,950	320				
Public Utilities.....	1,268	129,621	38,161	570				
Wholesale Trade.....	4,157	164,208	48,437	1,988				
Retail Trade.....	5,028	178,009	53,586	5,257				
Service.....	2,657	46,450	13,758	225				
Finance.....	3,077	119,866	28,410	518				
Unclassified.....	31	574	171	6				
Total.....	25,525	1,939,212	566,337	19,867	158	5,166	1,031	46
	NOVA SCOTIA				NEW BRUNSWICK			
		\$	\$	\$		\$	\$	\$
Less than \$1,000.....	169	75	18	—	86	38	10	—
\$ 1,000—\$ 2,000.....	106	152	41	—	72	106	28	—
2,000— 3,000.....	65	160	43	—	59	141	39	—
3,000— 4,000.....	49	167	49	—	27	92	26	—
4,000— 5,000.....	53	237	65	—	30	132	38	—
5,000— 10,000.....	120	873	257	—	123	882	252	1
10,000— 15,000.....	96	1,174	344	—	60	728	215	—
15,000— 20,000.....	60	1,051	309	2	37	636	185	—
20,000— 25,000.....	46	1,030	309	3	27	601	178	1
25,000— 50,000.....	94	3,268	941	27	53	1,889	565	18
50,000— 100,000.....	41	2,825	816	55	44	2,947	884	27
100,000— 250,000.....	36	5,339	1,567	67	32	5,159	1,546	91
250,000— 500,000.....	8	2,935	878	22	11	3,714	1,115	70
500,000— 1,000,000.....	5	3,890	1,184	12	4	2,683	805	—
1,000,000— 5,000,000.....	4	14,912	4,646	—	5	11,332	3,400	48
Over 5,000,000.....								
Total.....	952	38,088	11,467	188	670	31,080	9,286	256
Agriculture, Fishing and Forestry.....	23	1,127	336	12	19	382	111	—
Mining.....	11	1,900	561	17	7	272	80	—
Manufacturing.....	175	20,779	6,364	64	153	16,708	5,001	26
Construction.....	39	956	272	2	36	1,681	497	4
Public Utilities.....	66	3,795	1,117	3	37	1,779	529	29
Wholesale Trade.....	146	3,097	921	49	110	4,379	1,309	102
Retail Trade.....	323	4,154	1,241	40	201	5,040	1,509	95
Service.....	83	902	265	1	41	531	158	—
Finance.....	84	1,377	390	—	66	308	92	—
Unclassified.....	2	1	—	—	—	—	—	—
Total.....	952	38,088	11,467	188	670	31,080	9,286	256

TABLE G—(Cont'd)
Provincial Distribution of 25,525 Active Taxable Companies Reporting a Profit
by Income Classes and Industrial Divisions
1948 TAXATION YEAR

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Excess Profits Tax Declared	Number of Companies	Current Year Profit	Income Tax Declared	Excess Profits Tax Declared
	QUEBEC				ONTARIO			
		\$	\$	\$		\$	\$	\$
Less than \$1,000.....	1,061	447	114	—	1,140	461	115	—
\$ 1,000—\$ 2,000.....	691	978	252	—	683	994	257	—
2,000— 3,000.....	503	1,229	330	—	538	1,332	357	1
3,000— 4,000.....	358	1,241	343	—	456	1,571	423	1
4,000— 5,000.....	291	1,288	359	—	370	1,653	458	1
5,000— 10,000.....	926	6,650	1,891	1	1,216	8,704	2,487	—
10,000— 15,000.....	601	7,408	2,132	1	737	9,013	2,587	1
15,000— 20,000.....	331	5,747	1,677	6	542	9,348	2,734	7
20,000— 25,000.....	219	4,854	1,421	20	372	8,329	2,419	29
25,000— 50,000.....	642	22,840	6,616	197	1,020	36,386	10,679	311
50,000— 100,000.....	422	29,768	8,556	286	714	50,652	14,796	609
100,000— 250,000.....	347	52,933	15,501	840	651	100,923	29,738	1,432
250,000— 500,000.....	138	47,959	13,972	625	259	90,463	26,635	1,037
500,000— 1,000,000.....	74	51,519	15,397	620	129	88,343	26,253	1,260
1,000,000— 5,000,000.....	79	155,553	45,427	791	116	230,148	68,068	2,756
Over 5,000,000.....	17	198,751	57,742	732	23	234,392	65,600	2,453
Total.....	6,700	589,165	171,730	4,119	8,966	872,712	253,606	9,898
Agriculture, Fishing and Forestry.....	42	652	183	16	87	2,073	562	5
Mining.....	37	6,085	1,694	34	100	58,393	17,129	24
Manufacturing.....	2,275	379,937	113,208	2,421	3,157	535,519	156,642	5,247
Construction.....	323	10,895	3,246	49	413	13,778	4,100	150
Public Utilities.....	266	55,603	16,479	67	377	33,340	9,906	162
Wholesale Trade.....	1,341	45,867	13,133	391	1,419	61,753	18,372	875
Retail Trade.....	1,058	35,923	10,727	841	1,554	85,705	25,984	3,155
Service.....	553	10,242	3,038	66	882	22,402	6,624	74
Finance.....	791	43,689	9,942	234	969	59,547	14,226	204
Unclassified.....	14	272	80	—	8	202	61	2
Total.....	6,700	589,165	171,730	4,119	8,966	872,712	253,606	9,898
	MANITOBA				SASKATCHEWAN			
		\$	\$	\$		\$	\$	\$
Less than \$1,000.....	292	114	29	—	143	58	15	—
\$ 1,000—\$ 2,000.....	139	197	52	—	86	122	34	—
2,000— 3,000.....	126	305	74	—	57	138	38	—
3,000— 4,000.....	89	306	83	—	51	172	51	—
4,000— 5,000.....	77	342	99	—	46	206	59	—
5,000— 10,000.....	216	1,565	453	1	134	980	287	—
10,000— 15,000.....	138	1,700	483	—	65	818	244	—
15,000— 20,000.....	94	1,620	471	—	39	664	197	—
20,000— 25,000.....	54	1,194	351	5	26	583	174	2
25,000— 50,000.....	151	5,100	1,515	29	64	2,230	661	16
50,000— 100,000.....	74	5,229	1,565	82	26	1,882	564	16
100,000— 250,000.....	76	11,946	3,555	153	19	3,334	997	52
250,000— 500,000.....	34	11,774	3,550	211	5	1,659	498	16
500,000— 1,000,000.....	16	11,198	3,208	149	4	2,837	851	65
1,000,000— 5,000,000.....	11	34,744	10,449	621				
Over 5,000,000.....	1,587	87,334	25,937	1,251	765	15,683	4,670	167
Total.....								
Agriculture, Fishing and Forestry.....	19	88	17	1	25	242	72	—
Mining.....	17	14,402	4,317	5	5	586	176	49
Manufacturing.....	341	22,740	6,828	245	90	4,127	1,231	24
Construction.....	59	2,202	658	46	25	360	108	4
Public Utilities.....	67	6,205	1,707	108	41	530	156	—
Wholesale Trade.....	286	18,880	5,653	235	72	3,299	988	41
Retail Trade.....	308	15,498	4,640	563	269	4,528	1,353	47
Service.....	207	2,294	684	3	104	1,407	418	2
Finance.....	282	5,025	1,433	45	134	604	168	—
Unclassified.....	1	—	—	—	—	—	—	—
Total.....	1,587	87,334	25,937	1,251	765	15,683	4,670	167

TABLE G—(Concluded)
Provincial Distribution of 25,525 Active Taxable Companies Reporting a Profit
by Income Classes and Industrial Divisions
1948 TAXATION YEAR

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Excess Profits Tax Declared	Number of Companies	Current Year Profit	Income Tax Declared	Excess Profits Tax Declared
	ALBERTA				BRITISH COLUMBIA			
		\$	\$	\$		\$	\$	\$
Less than \$1,000.....	240	107	26	—	747	302	73	—
\$ 1,000—\$ 2,000.....	149	214	56	—	464	662	172	1
2,000— 3,000.....	98	239	65	—	328	798	217	—
3,000— 4,000.....	89	308	87	—	256	880	248	—
4,000— 5,000.....	74	330	91	—	176	775	218	—
5,000— 10,000.....	263	1,891	543	—	648	4,625	1,332	3
10,000— 15,000.....	149	1,801	531	—	367	4,496	1,317	10
15,000— 20,000.....	83	1,431	409	—	274	4,699	1,382	8
20,000— 25,000.....	60	1,347	404	2	162	3,660	1,055	19
25,000— 50,000.....	158	5,469	1,623	44	302	10,679	3,149	145
50,000— 100,000.....	87	5,963	1,743	69	186	13,153	3,802	216
100,000— 250,000.....	75	10,817	3,137	185	138	21,148	6,206	481
250,000— 500,000.....	26	8,486	2,460	167	51	17,256	4,923	237
500,000— 1,000,000.....	12	8,069	2,239	55	23	16,180	4,842	259
1,000,000— 5,000,000.....	6	10,769	3,162	295	32	67,210	20,113	1,430
Over 5,000,000.....					4	76,220	22,985	316
Total.....	1,569	57,241	16,576	817	4,158	242,743	72,034	3,125
Agriculture, Fishing and Forestry.....	47	1,996	589	6	230	9,660	2,741	144
Mining.....	197	8,537	2,262	86	57	57,757	17,245	3
Manufacturing.....	197	16,340	4,684	396	808	102,338	30,743	2,152
Construction.....	67	2,323	678	21	195	5,166	1,339	37
Public Utilities.....	88	6,362	1,901	17	320	21,747	6,290	184
Wholesale Trade.....	188	8,031	2,402	95	576	18,605	5,570	199
Retail Trade.....	353	8,911	2,673	182	930	17,589	5,261	302
Service.....	252	3,148	940	13	531	5,507	1,626	66
Finance.....	180	1,593	447	1	505	4,275	1,189	34
Unclassified.....	—	—	—	—	6	99	30	4
Total.....	1,569	57,241	16,576	817	4,158	242,743	72,034	3,125

TABLE H
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes

1948 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

		Industrial Division: AGRICULTURE, FISHING AND FORESTRY							
		General Agriculture		Specialized Agriculture		Fishing		Forestry	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	153	111	59	57	24	16	245	95
	Assets								
2	Cash.....	\$ 2,056	\$ 371	\$ 884	\$ 63	\$ 491	\$ 48	\$ 4,485	\$ 431
3	Government Securities.....	2,495	640	445	102	204	11	2,078	45
4	Other Securities.....	7,322	2,222	1,473	225	66	—	1,539	107
5	Receivables.....	2,556	935	732	292	843	45	10,237	1,625
6	Inventories.....	5,044	1,919	539	695	1,265	72	21,367	3,894
7	Land.....	8,084	2,621	645	277	204	45	38,863	13,939
8	Buildings and Equipment.....	10,498	6,161	3,690	2,048	4,152	1,286	36,584	7,550
9	Investment in Subsidiaries.....	2,405	266	19	47	828	16	8,240	599
10	Other Assets.....	1,218	406	380	256	116	36	2,923	1,299
11	Total.....	41,678	15,541	8,807	4,005	8,169	1,559	126,316	29,489
	Liabilities and Capital								
12	Bank Loans.....	2,565	1,505	238	414	135	75	4,349	1,465
13	Payables.....	1,910	1,317	620	366	875	266	8,513	4,718
14	Tax Liabilities.....	862	76	164	6	195	—	2,835	109
15	Other Liabilities.....	2,930	3,829	165	525	599	169	30,256	4,600
16	Funded Debt.....	1,179	1,947	843	133	2,015	291	9,081	10,487
17	Liability Reserves.....	234	—	20	1	—	—	373	14
18	Depreciation Reserves.....	5,319	1,805	2,030	955	1,367	273	25,151	4,923
19	Capital Stock.....	17,805	6,711	2,732	1,700	1,530	503	26,462	6,944
20	Surplus.....	9,515	902	2,885	506	1,457	120	25,708	817
21	Less <i>Deficit</i>	<i>641</i>	<i>2,551</i>	<i>890</i>	<i>601</i>	<i>4</i>	<i>138</i>	<i>6,412</i>	<i>4,588</i>
22	Total.....	41,678	15,541	8,807	4,005	8,169	1,559	126,316	29,489
23	Gross Sales or Revenue.....	25,133	5,479	6,007	2,099	14,781	1,206	113,823	16,410
24	Current Year Profit or <i>Loss</i>	3,161	<i>943</i>	788	<i>334</i>	1,075	<i>102</i>	10,503	<i>1,210</i>
	Selected Revenues and Charges								
25	Rentals Received.....	167	26	12	9	30	1	92	12
26	Bond Interest Received.....	139	19	14	1	6	—	48	1
27	Taxable Dividends Received.....	14	—	—	2	—	—	1	—
28	Non-Taxable Dividends Received.....	261	51	3	11	56	—	98	—
29	Rentals Paid.....	92	26	20	27	34	5	206	122
30	Bond Interest Paid.....	35	5	8	—	73	—	142	88
31	Mortgage Interest Paid.....	22	92	9	3	—	3	15	8
32	Depreciation Charged.....	735	303	179	97	435	84	3,654	840
33	Depletion Charged.....	1	—	—	—	—	—	1,632	296
34	Amortization Charged.....	2	5	2	—	—	—	931	242
35	Charitable Donations.....	12	2	5	1	9	—	55	6
36	Pension Payments Claimed.....	3	—	—	—	3	—	96	—
37	Bad Debt Write Off.....	38	15	9	9	22	2	132	18
38	Dividends Charged.....	856	30	209	17	133	2	376	1
39	Fixed Assets Sold.....	591	226	94	67	105	40	1,544	478
40	Capital Expenditures.....	1,289	769	238	74	458	300	6,227	2,074

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

			Industrial Division: MINING								
Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	Gold Mining		Other Metal Mining		Coal Mining		Oil, Gas and Naphtha		
			Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
✓ 481	✓ 279	760	41	50	14	11	55	42	70	74	1
\$ 7,916	\$ 913	\$ 8,829	\$ 30,564	\$ 5,290	\$ 77,349	\$ 715	\$ 4,570	\$ 349	\$ 3,921	\$ 2,168	2
5,222	798	6,020	33,749	4,256	61,918	1	5,980	1,075	5,498	318	3
10,400	2,554	12,954	23,263	7,123	5,210	287	2,496	554	4,718	3,043	4
14,368	2,897	17,265	4,166	2,161	45,221	343	9,419	791	2,179	1,297	5
28,215	6,580	34,795	21,450	5,054	60,814	1,663	7,337	682	1,513	1,875	6
47,796	16,882	64,678	64,661	37,471	133,485	12,026	42,185	7,502	21,546	24,853	7
54,924	17,045	71,969	98,732	41,505	253,202	7,429	58,816	6,426	22,163	24,871	8
11,492	928	12,420	43,602	6,526	48,500	1,241	2,560	340	7,750	1,589	9
4,637	1,997	6,634	6,920	13,314	13,376	13,898	1,236	1,256	5,913	12,078	10
184,970	50,594	235,564	327,107	122,700	699,075	37,603	134,599	18,975	75,201	72,092	11
7,287	3,459	10,746	2,315	2,277	13	1,873	1,221	398	1,830	2,019	12
11,918	6,667	18,585	9,148	2,733	35,572	3,750	6,006	798	3,021	1,463	13
4,056	191	4,247	5,243	61	27,810	2	1,060	35	1,151	69	14
33,950	9,123	43,073	2,250	2,111	2,819	1,249	1,547	1,654	1,705	3,573	15
13,118	12,858	25,976	32	1,414	104	7,934	6,140	1,500	566	4,695	16
627	15	642	334	9	13,968	1	—	3	—	5	17
33,867	7,956	41,823	82,479	33,672	215,312	5,699	55,602	5,878	26,486	12,875	18
48,529	15,858	64,387	112,090	75,388	185,039	19,926	49,224	9,600	36,492	43,872	19
39,565	2,345	41,910	114,199	13,230	219,114	342	15,320	882	10,082	8,982	20
7,947	7,878	15,825	983	8,195	676	3,173	1,521	1,773	6,132	5,461	21
184,970	50,594	235,564	327,107	122,700	699,075	37,603	134,599	18,975	75,201	72,092	22
159,744	25,194	184,938	120,997	29,912	345,725	8,804	93,255	6,920	31,245	9,056	23
15,527	2,589	12,938	17,680	3,866	109,131	2,728	4,470	867	5,198	424	24
301	48	349	314	83	76	1	228	44	9	25	25
207	21	228	1,038	138	877	—	142	29	170	19	26
15	2	17	813	6	32	—	—	9	1	—	27
418	62	480	11,358	667	1,005	—	43	33	572	407	28
352	180	532	45	21	210	12	67	20	27	45	29
258	93	351	—	5	—	384	199	43	9	11	30
46	106	152	—	2	—	4	—	1	—	—	31
5,003	1,324	6,327	3,835	2,152	9,965	430	2,955	378	890	798	32
1,633	296	1,929	11,183	1,624	49,361	18	1,118	143	2,140	177	33
935	247	1,182	4,613	1,685	484	822	305	456	3,628	1,858	34
81	9	90	109	5	1,034	1	29	1	13	2	35
102	—	102	675	29	5,704	—	51	—	151	1	36
201	44	245	—	50	44	—	5	—	—	1	37
1,574	50	1,624	27,060	867	89,912	—	1,478	78	2,765	277	38
2,334	811	3,145	798	678	527	164	310	91	561	1,036	39
8,212	3,217	11,429	12,356	2,221	19,335	1,250	4,366	977	6,279	5,857	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes**

1948 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

		Industrial Division: MINING—(Concluded)								
		Other Non-Metallic Minerals		Mining Development Companies		General Prospect- ing and Mining Service		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies			
1	Number of Companies.....	90	42	6	513	43	61	319	793	1,112
Assets										
2	Cash.....	\$ 7,412	\$ 146	\$ 648	\$ 9,771	\$ 457	\$ 1,056	\$ 124,921	\$ 19,495	\$ 144,416
3	Government Securities.....	4,956	47	277	2,418	381	45	112,759	8,160	120,919
4	Other Securities.....	1,463	21	549	9,461	561	2,491	38,260	22,980	61,240
5	Receivables.....	3,284	555	131	2,478	2,699	685	67,099	8,310	75,409
6	Inventories.....	5,146	937	568	4,874	2,282	890	99,110	15,975	115,085
7	Land.....	17,510	2,469	3,258	176,681	788	1,689	283,433	262,691	546,124
8	Buildings and Equipment.....	35,276	4,928	2,705	38,464	7,447	2,009	478,341	125,632	603,973
9	Investment in Subsidiaries.....	2,266	674	500	7,944	1,756	7,199	106,934	25,513	132,447
10	Other Assets.....	1,795	690	1,753	82,884	880	3,008	31,873	127,128	159,001
11	Total.....	79,108	10,467	10,389	334,975	17,251	19,072	1,342,730	615,884	1,958,614
Liabilities and Capital										
12	Bank Loans.....	520	431	—	2,080	1,209	756	7,108	9,834	16,942
13	Payables.....	4,728	936	325	7,139	2,013	1,257	60,813	18,076	78,889
14	Tax Liabilities.....	1,385	9	—	73	688	83	37,337	332	37,669
15	Other Liabilities.....	1,205	1,485	9,167	35,068	1,893	1,367	20,586	46,507	67,093
16	Funded Debt.....	2,816	2,627	—	6,722	760	508	10,418	25,400	35,818
17	Liability Reserves.....	1,515	15	68	1,221	1	—	15,886	1,254	17,140
18	Depreciation Reserves.....	27,130	2,409	853	4,290	3,099	974	410,961	65,797	476,758
19	Capital Stock.....	25,863	5,653	4,517	290,617	8,405	14,534	421,630	459,590	881,220
20	Surplus.....	14,275	238	924	9,320	3,447	2,943	377,361	35,937	413,298
21	Less Deficit	329	3,336	5,465	21,555	4,264	3,350	19,370	46,843	66,213
22	Total.....	79,108	10,467	10,389	334,975	17,251	19,072	1,342,730	615,884	1,958,614
23	Gross Sales or Revenue.....	42,225	4,359	1,462	3,140	20,318	3,157	655,227	65,348	720,575
24	Current Year Profit or Loss	6,957	366	320	4,248	2,066	403	145,822	12,902	132,920
Selected Revenues and Charges										
25	Rentals Received.....	48	9	6	14	5	21	686	197	883
26	Bond Interest Received.....	118	—	16	81	12	3	2,373	270	2,643
27	Taxable Dividends Received.....	—	—	—	2	1	—	847	17	864
28	Non-Taxable Dividends Received.....	36	1	21	437	8	36	13,043	1,581	14,624
29	Rentals Paid.....	63	16	2	104	32	20	446	238	684
30	Bond Interest Paid.....	66	9	2	120	30	—	306	572	878
31	Mortgage Interest Paid.....	44	4	—	1	1	—	45	12	57
32	Depreciation Charged.....	2,179	466	59	297	1,171	240	21,054	4,761	25,815
33	Depletion Charged.....	2,812	98	127	16	2	37	66,743	2,113	68,856
34	Amortization Charged.....	11	115	265	5,263	16	56	9,322	10,255	19,577
35	Charitable Donations.....	112	2	1	1	8	1	1,306	13	1,319
36	Pension Payments Claimed.....	98	—	4	1	1	—	6,684	31	6,715
37	Bad Debt Write Off.....	38	7	—	—	89	26	176	84	260
38	Dividends Charged.....	2,941	7	25	257	168	—	124,349	1,486	125,835
39	Fixed Assets Sold.....	394	900	441	511	213	275	3,244	3,655	6,899
40	Capital Expenditures.....	4,043	376	1,980	37,591	2,880	804	51,239	49,076	100,315

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING												
Meat Packing		Dairy Products		Canning and Preserving Fruits and Vegetables		Grain Mill Products		Bakery Products		Sugar Refining		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
69	13	119	32	100	53	114	33	126	67	7	—	1
\$ 2,218	\$ 27	\$ 2,346	\$ 14	\$ 2,971	\$ 279	\$ 7,149	\$ 93	\$ 3,107	\$ 652	\$ 3,340	—	2
2,123	1	1,506	44	1,886	82	2,449	23	2,764	392	9,068	—	3
1,050	—	685	—	6,396	269	5,068	35	741	27	21,909	—	4
27,797	173	3,704	235	8,931	843	24,897	409	5,257	891	4,199	—	5
57,433	303	9,741	823	35,300	4,100	39,383	829	8,527	1,750	24,391	—	6
735	41	331	60	1,084	168	4,920	74	2,250	1,010	1,562	—	7
75,082	1,058	18,335	1,924	47,199	5,913	62,338	3,563	46,279	14,154	36,414	—	8
6,704	—	880	9	1,853	20	8,576	334	23,899	671	11,768	—	9
2,749	15	705	127	5,534	578	2,640	352	2,236	1,051	714	—	10
175,891	1,618	38,233	3,236	111,154	12,252	157,420	5,712	95,060	20,598	113,365	—	11
32,884	419	3,698	962	8,618	3,295	9,420	739	2,559	718	—	—	12
16,677	144	3,409	357	8,181	1,518	14,936	441	6,893	2,675	3,510	—	13
8,119	—	872	4	3,436	79	5,466	7	2,824	52	2,559	—	14
1,055	58	5,471	349	6,187	1,984	4,232	1,577	5,539	4,065	2,794	—	15
8,142	51	705	303	2,445	1,302	5,461	94	4,014	2,135	7,595	—	16
16	—	153	—	546	11	271	1	67	1	662	—	17
41,624	591	6,976	520	23,370	1,618	33,472	1,450	20,752	5,975	21,816	—	18
23,539	437	7,998	834	30,530	3,420	38,489	1,568	27,888	3,488	29,210	—	19
43,846	26	9,055	122	28,078	263	45,702	266	24,786	2,198	45,219	—	20
11	108	104	215	237	1,238	29	431	262	709	—	—	21
175,891	1,618	38,233	3,236	111,154	12,252	157,420	5,712	95,060	20,598	113,365	—	22
665,328	8,823	95,311	5,883	119,865	11,365	361,909	7,711	133,829	34,715	106,636	—	23
15,517	95	3,378	178	8,151	689	17,700	365	8,617	495	8,911	—	24
58	—	32	17	133	4	179	32	106	41	53	—	25
23	—	29	1	19	4	28	—	45	2	313	—	26
—	—	3	—	38	—	412	—	—	—	24	—	27
206	—	55	—	84	1	980	20	1,991	27	1,082	—	28
159	4	121	10	199	17	489	50	361	174	39	—	29
239	—	—	5	52	28	121	3	141	18	164	—	30
24	1	15	—	19	12	69	—	49	12	—	—	31
3,207	51	1,250	108	2,509	443	2,707	171	2,583	793	1,191	—	32
—	—	—	—	—	—	—	—	—	—	11	—	33
14	—	8	—	8	6	9	7	6	4	—	—	34
141	1	32	2	36	2	122	2	130	8	1,130	—	35
708	—	63	3	351	—	687	9	362	120	141	—	36
179	2	21	3	92	5	211	5	74	27	15	—	37
1,844	1	767	—	829	19	2,844	46	2,917	274	9,730	—	38
848	—	452	42	1,003	395	883	25	2,800	1,034	160	—	39
5,719	149	4,063	515	6,417	953	6,460	825	9,384	2,050	3,416	—	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA
(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Confectionery and Related Products		Non-Alcoholic Beverages		Alcoholic Beverages		Miscellaneous Food Products	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	57	28	59	69	85	12	82	37
Assets									
2	Cash.....	\$ 3,427	\$ 130	\$ 4,628	\$ 129	\$ 10,853	\$ 90	\$ 6,044	\$ 532
3	Government Securities.....	4,145	64	10,293	98	25,507	76	2,055	591
4	Other Securities.....	2,768	16	1,519	69	5,340	188	723	95
5	Receivables.....	8,662	193	2,351	1,077	17,885	266	9,953	1,585
6	Inventories.....	14,079	488	4,773	2,278	106,356	1,595	19,583	4,856
7	Land.....	1,709	71	1,168	876	6,973	144	1,244	191
8	Buildings and Equipment.....	34,665	1,075	20,020	6,216	133,665	3,946	28,042	4,295
9	Investment in Subsidiaries.....	1,403	46	3,958	4,223	33,935	—	6,458	312
10	Other Assets.....	2,217	100	694	769	7,940	236	2,502	730
11	Total.....	73,075	2,183	49,404	15,735	348,454	6,541	76,604	13,187
Liabilities and Capital									
12	Bank Loans.....	4,427	287	642	1,256	18,450	932	6,472	1,200
13	Payables.....	5,514	241	3,423	1,253	12,868	509	5,134	940
14	Tax Liabilities.....	3,035	55	4,056	192	17,098	18	1,933	54
15	Other Liabilities.....	2,300	192	2,906	1,238	38,872	1,721	7,433	3,388
16	Funded Debt.....	2,080	49	626	2,165	15,071	404	1,623	1,048
17	Liability Reserves.....	14	—	4	—	639	10	94	—
18	Depreciation Reserves.....	16,411	340	7,412	2,484	61,251	883	15,781	1,665
19	Capital Stock.....	14,961	618	4,364	7,182	71,628	1,259	21,761	3,619
20	Surplus.....	24,419	506	26,023	822	112,699	872	16,463	1,435
21	Less <i>Deficit</i>	<i>86</i>	<i>105</i>	<i>52</i>	<i>857</i>	<i>122</i>	<i>67</i>	<i>90</i>	<i>162</i>
22	Total.....	73,075	2,183	49,404	15,735	348,454	6,541	76,604	13,187
23	Gross Sales or Revenue.....	89,298	2,686	48,351	9,293	348,351	3,135	102,065	11,760
24	Current Year Profit or <i>Loss</i>	9,121	<i>187</i>	11,121	<i>1,051</i>	58,977	<i>144</i>	6,621	<i>443</i>
Selected Revenues and Charges									
25	Rentals Received.....	167	5	52	18	520	8	90	16
26	Bond Interest Received.....	91	1	164	2	378	—	29	9
27	Taxable Dividends Received.....	10	—	—	—	4	—	1	—
28	Non-Taxable Dividends Received.....	255	—	5	—	2,313	8	712	1
29	Rentals Paid.....	444	29	145	45	289	4	244	57
30	Bond Interest Paid.....	25	—	21	64	175	10	35	12
31	Mortgage Interest Paid.....	22	2	3	13	14	2	14	7
32	Depreciation Charged.....	1,302	52	994	353	5,943	131	1,371	185
33	Depletion Charged.....	—	—	—	—	—	—	—	—
34	Amortization Charged.....	4	2	4	—	16	—	7	1
35	Charitable Donations.....	80	2	26	4	693	1	52	3
36	Pension Payments Claimed.....	279	—	177	4	1,623	2	280	37
37	Bad Debt Write Off.....	47	8	7	7	23	1	56	20
38	Dividends Charged.....	1,803	—	852	3	25,138	1	1,814	77
39	Fixed Assets Sold.....	594	32	2,647	920	2,030	325	2,554	80
40	Capital Expenditures.....	5,368	86	7,277	1,329	19,184	992	2,376	1,609

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Continued)

Tobacco		Fish Canning and Curing		Cotton Textile Mills		Rayon and Silk Textile Mills		Woollen and Worsted Textile Mills		Knitting Mills		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
24	10	61	22	62	19	26	5	59	36	133	21	1
\$ 4,178	\$ 61	\$ 1,890	\$ 63	\$ 3,169	\$ 32	\$ 2,786	\$ 31	\$ 3,755	\$ 143	\$ 9,966	\$ 304	2
4,582	18	1,234	3	14,956	165	3,963	—	3,982	170	11,042	28	3
73	—	1,960	18	7,731	—	772	—	1,599	329	2,852	35	4
14,445	133	4,530	80	14,501	253	4,160	26	7,724	733	17,906	299	5
55,012	1,794	12,998	589	36,771	589	14,752	109	21,438	2,782	35,468	1,164	6
931	70	703	46	1,875	9	286	—	665	86	1,293	123	7
18,732	907	26,896	1,449	125,083	934	46,015	400	35,419	5,104	83,934	1,417	8
38,001	83	6,495	53	12,281	60	2,465	—	2,904	1,219	2,663	—	9
38,384	721	4,299	136	2,531	39	1,749	24	1,099	645	2,397	64	10
174,338	3,787	61,005	2,437	218,898	2,081	76,948	590	78,585	11,211	167,521	3,434	11
9,004	1,425	2,045	385	3,195	463	1,249	56	5,026	2,581	6,362	498	12
16,514	345	5,095	207	11,163	180	5,685	77	5,003	990	10,502	273	13
8,325	58	2,473	6	5,779	17	3,109	12	2,498	41	6,656	56	14
8,203	56	2,877	588	7,803	161	747	98	2,408	883	1,839	998	15
15,047	171	3,129	—	12,650	182	3,702	—	3,301	2,017	17,471	159	16
1,623	—	28	—	847	—	—	—	118	—	370	2	17
12,921	531	14,630	303	87,431	293	20,113	45	19,272	1,510	43,002	436	18
80,405	773	15,642	681	49,481	340	20,768	341	16,013	3,255	37,770	1,063	19
22,384	443	15,156	398	40,738	492	21,579	3	24,946	432	43,560	211	20
88	15	70	131	189	47	354	42	—	498	11	262	21
174,338	3,787	61,005	2,437	218,898	2,081	76,948	590	78,585	11,211	167,521	3,434	22
135,345	2,699	84,617	2,249	209,650	2,331	63,702	309	80,625	7,215	160,297	2,991	23
13,583	104	6,813	166	17,242	69	9,255	32	8,443	866	24,681	224	24
75	2	71	1	216	5	63	—	39	30	171	8	25
27	—	11	—	366	—	4	—	129	—	206	1	26
—	—	13	—	61	—	51	—	3	—	129	—	27
2,557	—	376	3	1,017	—	191	—	348	26	129	—	28
109	1	106	10	194	26	248	7	151	53	386	50	29
421	—	79	—	397	—	105	—	122	19	556	—	30
2	10	1	3	—	6	—	—	6	5	17	4	31
1,183	31	1,554	74	4,971	59	2,258	40	2,224	319	4,079	113	32
—	—	—	—	—	—	—	—	7	—	—	—	33
3	1	3	—	2	2	92	2	11	14	61	8	34
173	—	69	1	243	7	94	—	82	3	281	2	35
361	—	38	—	497	—	56	—	137	—	289	—	36
82	1	354	9	42	5	30	—	27	18	58	8	37
7,551	—	956	4	4,713	—	879	—	2,054	—	5,335	—	38
258	22	1,027	6	2,049	94	1,037	4	480	44	1,299	85	39
3,228	38	2,489	103	10,558	167	6,915	330	4,611	792	11,823	288	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA
(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Other Mills		Apparel and Finished Textile Goods		Fur Goods and Products		Sawmills	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	123	41	942	253	102	22	357	135
	Assets								
2	Cash.....	\$ 3,207	\$ 115	\$ 7,206	\$ 357	\$ 688	\$ 64	\$ 16,267	\$ 1,474
3	Government Securities.....	4,062	55	8,461	394	463	16	8,210	75
4	Other Securities.....	5,564	44	2,960	89	223	—	9,488	491
5	Receivables.....	9,796	626	39,341	2,727	4,770	405	23,775	2,573
6	Inventories.....	23,536	1,660	71,510	5,669	6,619	646	43,000	6,689
7	Land.....	1,194	38	2,174	146	265	2	46,787	8,752
8	Buildings and Equipment.....	39,225	2,986	42,121	3,548	3,117	529	85,741	16,177
9	Investment in Subsidiaries.....	8,035	68	4,594	581	1,009	147	13,395	500
10	Other Assets.....	1,191	314	5,385	901	680	90	13,671	1,815
11	Total.....	95,810	5,906	183,752	14,412	17,834	1,899	260,334	38,546
	Liabilities and Capital								
12	Bank Loans.....	3,483	824	23,741	3,971	2,423	346	11,923	3,960
13	Payables.....	7,619	794	29,373	3,254	4,525	366	20,048	4,369
14	Tax Liabilities.....	3,159	43	8,199	150	544	27	12,472	258
15	Other Liabilities.....	1,642	782	8,324	1,426	1,065	423	13,084	8,445
16	Funded Debt.....	2,293	642	5,924	637	384	4	19,608	5,718
17	Liability Reserves.....	1,028	8	20	—	12	—	595	1
18	Depreciation Reserves.....	23,307	1,147	18,986	1,214	1,291	105	54,315	9,328
19	Capital Stock.....	23,345	2,179	33,420	3,892	3,646	796	46,761	6,521
20	Surplus.....	30,062	282	56,088	1,312	4,035	61	83,893	2,236
21	Less <i>Deficit</i>	<i>128</i>	<i>795</i>	<i>323</i>	<i>1,444</i>	<i>91</i>	<i>229</i>	<i>2,365</i>	<i>2,290</i>
22	Total.....	95,810	5,906	183,752	14,412	17,834	1,899	260,334	38,546
23	Gross Sales or Revenue.....	103,041	5,192	362,537	21,919	35,665	2,822	288,850	28,915
24	Current Year Profit or <i>Loss</i>	11,799	<i>569</i>	22,482	<i>1,583</i>	1,363	<i>95</i>	45,726	<i>1,827</i>
	Selected Revenues and Charges								
25	Rentals Received.....	93	15	484	26	55	6	363	42
26	Bond Interest Received.....	116	3	134	12	9	—	228	8
27	Taxable Dividends Received.....	28	—	37	—	54	—	29	—
28	Non-Taxable Dividends Received.....	906	1	331	—	—	—	282	31
29	Rentals Paid.....	274	101	3,153	359	311	52	474	76
30	Bond Interest Paid.....	56	8	105	3	—	—	600	213
31	Mortgage Interest Paid.....	21	3	80	5	8	1	31	9
32	Depreciation Charged.....	1,854	121	2,767	246	213	60	7,568	1,231
33	Depletion Charged.....	—	—	—	—	—	—	1,936	348
34	Amortization Charged.....	13	3	198	35	19	2	869	61
35	Charitable Donations.....	187	3	782	27	63	3	209	18
36	Pension Payments Claimed.....	103	—	122	6	9	1	292	—
37	Bad Debt Write Off.....	56	18	428	37	135	12	582	69
38	Dividends Charged.....	3,175	5	1,906	1	101	15	3,873	30
39	Fixed Assets Sold.....	370	38	1,402	496	208	9	4,095	656
40	Capital Expenditures.....	3,644	490	6,374	834	469	225	14,090	3,892

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA
(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Continued)												
Planing and Plywood Mills		Furniture		Wooden Containers		Morticians Goods		Miscellaneous Wood Products		Pulp and Paper Mills		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
164	45	214	89	69	16	20	4	93	51	68	7	1
\$ 2,087	\$ 80	\$ 4,263	\$ 73	\$ 1,197	\$ 87	\$ 121	\$ 18	\$ 1,109	\$ 166	\$ 37,733	\$ 748	2
1,050	23	4,686	72	940	18	80	3	1,875	197	19,944	9	3
629	7	1,189	202	911	24	48	—	93	56	14,557	878	4
10,683	1,050	12,185	1,185	4,726	242	1,049	61	3,953	959	72,787	1,312	5
16,883	2,104	19,549	3,128	9,705	610	1,729	43	9,041	1,367	278,393	9,478	6
7,801	890	2,028	296	2,551	211	312	1	787	236	195,275	6,111	7
30,912	5,339	31,714	6,631	15,045	1,334	2,041	98	13,462	3,226	850,746	36,783	8
5,891	588	1,183	295	7,120	—	—	4	1,371	118	160,435	218	9
1,618	736	2,325	584	860	233	2,489	34	2,957	458	15,514	1,189	10
77,554	10,817	79,122	12,466	43,055	2,759	7,869	262	34,648	6,783	1,645,384	56,726	11
5,500	1,897	5,730	2,389	2,653	580	413	41	3,143	914	14,100	2,533	12
7,199	839	7,610	1,537	3,605	331	372	22	1,992	685	83,426	6,429	13
4,123	28	3,085	111	2,509	6	164	5	1,046	121	39,763	270	14
6,604	1,690	2,231	1,794	3,423	277	187	62	1,966	1,776	132,487	10,916	15
5,370	383	2,147	1,898	3,192	280	88	40	1,840	136	170,153	15,352	16
89	45	21	—	81	—	—	—	—	3	3,225	—	17
14,841	2,402	17,149	1,883	7,313	453	1,374	9	6,694	1,217	516,661	5,146	18
15,174	3,144	16,276	3,291	5,979	781	3,637	84	13,201	2,102	323,478	21,591	19
19,013	784	25,164	792	14,367	332	1,640	3	5,614	523	363,269	610	20
359	395	291	1,229	67	281	6	4	848	694	1,178	6,121	21
77,554	10,817	79,122	12,466	43,055	2,759	7,869	262	34,648	6,783	1,645,384	56,726	22
137,019	10,169	104,433	10,601	61,652	3,522	5,747	439	37,963	7,289	880,339	10,095	23
14,219	774	10,983	1,010	7,032	148	437	42	3,284	411	172,583	984	24
90	1	120	52	64	2	4	1	54	25	811	7	25
37	1	68	1	9	—	6	—	45	5	634	—	26
—	—	2	2	—	—	—	—	—	—	327	—	27
19	—	63	5	41	—	2	—	43	2	9,904	—	28
293	25	313	76	147	10	18	1	126	38	779	23	29
196	8	35	38	52	3	4	2	54	—	8,032	139	30
15	6	28	10	10	1	1	1	12	—	35	—	31
2,791	502	1,549	313	871	88	67	11	718	130	41,621	560	32
426	46	—	—	128	1	5	—	9	—	3,353	—	33
92	1	27	3	15	—	—	1	12	—	335	—	34
73	4	146	4	42	1	3	—	17	2	1,044	22	35
80	—	435	—	14	—	7	—	18	—	6,994	—	36
255	44	160	23	62	7	16	2	35	28	129	1	37
764	296	2,526	46	276	4	64	—	752	6	45,827	72	38
622	217	463	151	447	211	9	1	188	82	8,394	11,021	39
4,242	872	2,803	1,249	1,625	123	80	104	1,337	469	63,749	24,155	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes**

1948 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Converted Paper Products		Newspapers		Periodicals		Book Publishing and Printing	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	175	36	157	54	44	28	64	39
Assets									
2	Cash.....	\$ 7,054	\$ 115	\$ 7,064	\$ 445	\$ 434	\$ 343	\$ 883	\$ 185
3	Government Securities.....	3,981	373	15,850	64	271	84	512	88
4	Other Securities.....	2,991	204	6,463	1,622	186	6	286	48
5	Receivables.....	17,728	1,268	11,127	599	1,281	407	3,419	586
6	Inventories.....	19,781	1,497	4,548	268	722	130	4,575	827
7	Land.....	2,190	127	4,135	113	549	—	339	71
8	Buildings and Equipment.....	56,528	6,749	48,006	2,359	7,929	558	5,381	907
9	Investment in Subsidiaries.....	2,720	24	8,283	134	801	225	167	23
10	Other Assets.....	2,680	389	9,631	356	1,916	1,022	1,141	726
11	Total.....	115,653	10,746	115,107	5,960	14,089	2,775	16,703	3,461
Liabilities and Capital									
12	Bank Loans.....	5,138	3,446	1,521	321	218	365	1,109	318
13	Payables.....	10,123	1,641	8,948	644	1,147	444	2,702	1,075
14	Tax Liabilities.....	3,335	44	3,394	16	115	23	738	23
15	Other Liabilities.....	6,047	407	3,090	671	2,249	1,419	1,412	669
16	Funded Debt.....	4,450	369	12,646	346	1,847	162	383	230
17	Liability Reserves.....	217	—	558	14	123	7	25	—
18	Depreciation Reserves.....	26,168	1,838	29,584	1,177	2,479	55	3,031	305
19	Capital Stock.....	20,792	2,075	23,529	4,140	3,436	485	4,109	1,279
20	Surplus.....	39,415	1,206	32,204	518	2,725	436	3,394	329
21	Less <i>Deficit</i>	<i>32</i>	<i>280</i>	<i>367</i>	<i>1,887</i>	<i>250</i>	<i>621</i>	<i>200</i>	<i>767</i>
22	Total.....	115,653	10,746	115,107	5,960	14,089	2,775	16,703	3,461
23	Gross Sales or Revenue.....	158,010	7,668	116,514	4,241	13,833	4,098	19,792	4,294
24	Current Year Profit or <i>Loss</i>	14,592	<i>471</i>	15,236	328	441	<i>344</i>	1,537	395
Selected Revenues and Charges									
25	Rentals Received.....	321	35	356	19	84	2	16	26
26	Bond Interest Received.....	68	8	367	14	9	2	14	—
27	Taxable Dividends Received.....	39	—	18	1	10	—	—	—
28	Non-Taxable Dividends Received.....	257	—	294	30	8	—	8	1
29	Rentals Paid.....	668	47	975	28	68	46	135	56
30	Bond Interest Paid.....	81	3	373	2	26	—	9	3
31	Mortgage Interest Paid.....	76	3	63	6	7	—	9	5
32	Depreciation Charged.....	2,789	526	1,997	125	361	12	261	40
33	Depletion Charged.....	—	—	—	—	—	—	—	—
34	Amortization Charged.....	19	2	28	—	2	—	—	1
35	Charitable Donations.....	147	2	358	2	9	1	14	1
36	Pension Payments Claimed.....	272	1	728	21	19	—	14	2
37	Bad Debt Write Off.....	120	13	299	16	38	21	68	5
38	Dividends Charged.....	1,997	—	2,801	1	147	—	179	10
39	Fixed Assets Sold.....	1,330	15	1,375	62	202	137	90	20
40	Capital Expenditures.....	7,627	1,281	6,140	151	2,592	87	943	73

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Continued)												
Commercial Printing		Miscellaneous Printing and Service		Paints and Varnishes		Drugs and Toilet Preparations		Industrial Chemicals		Miscellaneous Chemicals Products		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
364	84	73	19	76	14	185	121	90	20	113	51	1
4,443	\$ 150	\$ 1,418	\$ 34	\$ 3,365	\$ 79	\$ 6,734	\$ 720	\$ 23,500	\$ 69	\$ 4,151	\$ 2,253	2
2,611	24	3,023	83	2,498	10	4,236	374	13,714	21	1,765	20,094	3
4,285	40	313	—	832	39	2,303	398	10,908	—	6,414	2,086	4
11,842	615	3,896	454	10,894	174	15,595	1,965	26,164	304	9,150	1,114	5
10,744	516	3,830	629	20,723	427	33,415	3,741	50,903	472	14,722	3,066	6
1,716	55	781	11	1,973	46	1,837	656	3,989	352	2,012	230	7
42,603	3,032	13,551	811	28,922	895	40,132	4,485	156,216	3,431	37,435	10,807	8
2,160	4	327	53	8,304	—	6,353	619	8,097	835	13,506	4	9
3,670	436	1,068	156	1,590	116	5,433	2,414	7,881	181	2,127	1,691	10
84,074	4,872	28,207	2,231	79,101	1,786	116,038	15,372	301,372	5,665	91,282	41,345	11
2,429	511	1,313	297	4,621	256	3,101	1,474	3,032	111	4,502	2,363	12
8,244	750	1,999	504	7,495	238	10,911	1,923	20,536	298	5,790	2,153	13
3,094	55	858	26	3,135	11	4,200	184	9,419	34	3,049	62	14
4,016	717	538	275	4,739	124	6,858	3,162	7,996	571	5,180	2,772	15
6,279	541	1,258	264	2,412	127	6,569	774	2,643	2	2,823	22,329	16
104	1	222	—	120	1	129	13	5,713	—	3	7	17
23,377	1,374	6,661	212	10,865	247	15,969	1,786	91,937	1,290	13,776	1,277	18
15,052	1,275	6,923	442	20,642	636	29,839	6,489	72,315	3,916	35,966	11,116	19
22,070	391	8,514	431	25,122	221	39,358	1,635	87,822	27	20,270	462	20
591	743	79	220	50	75	896	2,068	41	584	77	1,196	21
84,074	4,872	28,207	2,231	79,101	1,786	116,038	15,372	301,372	5,665	91,282	41,345	22
94,069	4,490	29,886	2,588	88,846	1,894	151,002	11,303	266,869	3,490	100,586	11,867	23
9,146	233	3,342	351	7,875	94	15,066	1,322	38,241	299	10,691	928	24
265	25	57	8	61	18	258	141	340	2	59	8	25
66	1	67	—	37	—	59	10	184	—	29	164	26
2	—	—	—	—	—	27	1	1,809	—	14	—	27
181	—	26	—	369	—	355	6	1,026	—	294	—	28
840	93	316	35	245	11	597	198	1,146	22	252	64	29
110	6	26	—	92	—	109	10	14	—	89	440	30
97	10	20	9	6	5	19	7	9	—	16	6	31
2,478	195	583	51	1,336	69	2,087	217	7,075	224	1,899	234	32
—	—	—	14	2	—	—	—	14	10	—	—	33
32	4	29	3	17	—	13	9	5	15	6	45	34
102	3	27	—	56	1	111	9	431	1	66	4	35
255	—	135	—	230	1	614	40	1,836	14	237	11	36
286	43	40	9	160	3	100	40	107	6	84	19	37
1,037	—	640	—	1,598	—	6,581	30	15,008	85	1,662	14	38
832	86	159	119	1,383	12	584	187	2,464	2	931	59	39
5,690	421	3,431	96	3,610	180	7,013	790	23,220	251	10,980	1,584	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA
(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Fabricated Chemical Products and Plastics		Petroleum Refining		Paving and Miscellaneous Petroleum Products		Rubber and Rubber Products	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	17	21	17	4	17	(a)	34	1
Assets									
2	Cash.....	\$ 619	\$ 48	\$ 14,524	\$ 1	\$ 3,027	—	\$ 5,461	\$
3	Government Securities.....	21	20	1,319	—	2,372	—	2,398	6
4	Other Securities.....	2	4	42,288	—	627	—	702	
5	Receivables.....	1,919	177	65,554	20	4,867	—	18,943	31
6	Inventories.....	1,064	372	137,916	26	9,497	—	45,597	23
7	Land.....	7	13	26,013	61	1,421	—	2,965	1
8	Buildings and Equipment.....	1,310	761	283,333	917	26,884	—	81,154	54
9	Investment in Subsidiaries.....	—	—	38,833	23	1,374	—	6,138	1
10	Other Assets.....	542	232	3,338	24	917	—	2,218	4
11	Total.....	5,484	1,627	613,118	1,072	50,986	—	165,576	1,25
Liabilities and Capital									
12	Bank Loans.....	75	217	1,085	351	1,772	—	2,108	19
13	Payables.....	1,183	271	48,401	72	5,225	—	16,383	23
14	Tax Liabilities.....	273	15	7,525	—	1,579	—	4,051	
15	Other Liabilities.....	426	127	30,990	37	1,182	—	11,949	24
16	Funded Debt.....	25	43	51,510	—	8,509	—	6,383	2
17	Liability Reserves.....	—	—	15,879	—	53	—	423	—
18	Depreciation Reserves.....	592	243	154,029	247	13,666	—	49,205	21
19	Capital Stock.....	1,614	721	126,667	484	6,032	—	42,281	29
20	Surplus.....	1,415	189	177,418	—	12,973	—	32,806	15
21	Less <i>Deficit</i>	<i>119</i>	<i>199</i>	<i>386</i>	<i>119</i>	<i>5</i>	—	<i>13</i>	<i>11</i>
22	Total.....	5,484	1,627	613,118	1,072	50,986	—	165,576	1,25
23	Gross Sales or Revenue.....	7,026	1,746	574,254	509	55,757	—	182,280	1,72
24	Current Year Profit or <i>Loss</i>	840	<i>137</i>	30,718	<i>50</i>	7,547	—	10,978	<i>15</i>
Selected Revenues and Charges									
25	Rentals Received.....	9	1	2,867	8	62	—	168	
26	Bond Interest Received.....	—	—	18	—	39	—	38	
27	Taxable Dividends Received.....	—	—	2,630	—	—	—	—	
28	Non-Taxable Dividends Received.....	—	—	4,541	—	104	—	513	
29	Rentals Paid.....	69	26	1,532	—	65	—	483	10
30	Bond Interest Paid.....	1	—	1,162	—	289	—	83	
31	Mortgage Interest Paid.....	—	2	3	—	—	—	42	
32	Depreciation Charged.....	109	102	22,136	58	1,253	—	5,237	29
33	Depletion Charged.....	—	—	276	—	—	—	—	
34	Amortization Charged.....	22	1	107	—	—	—	15	
35	Charitable Donations.....	15	2	264	—	66	—	103	
36	Pension Payments Claimed.....	3	—	4,490	—	205	—	211	
37	Bad Debt Write Off.....	5	21	595	1	52	—	167	
38	Dividends Charged.....	329	—	16,893	—	1,406	—	5,013	
39	Fixed Assets Sold.....	9	20	9,139	1	1,659	—	697	21
40	Capital Expenditures.....	120	181	67,472	283	3,001	—	5,522	12

Bold italic figures denote deficit in Item 21 and loss in Item 24.

(a) Grouped with Miscellaneous Manufacturing to conceal identity.

TABLE H—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA
(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Continued)												
Leather and Leather Products		Glass and Glass Products		Cement, Gypsum and Plaster Products		Structural Clay Products and Pottery		Other Non-Metallic Mineral Products		Ordinance and Accessories		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
273	98	31	9	74	33	61	26	71	13	11	4	1
\$ 5,983	\$ 244	\$ 928	\$ 310	\$ 3,494	\$ 76	\$ 3,666	\$ 27	\$ 2,516	\$ 178	\$ 2,046	\$ 231	2
3,839	348	4,439	9	3,238	13	1,117	22	1,705	—	555	387	3
3,472	19	95	69	1,071	15	326	69	536	1	16	86	4
18,616	3,569	7,924	763	7,081	168	3,786	98	5,747	156	4,220	201	5
36,621	7,695	8,120	1,059	9,419	262	3,240	211	12,804	661	8,074	721	6
1,834	349	995	224	8,943	38	4,224	277	1,399	77	495	22	7
31,524	10,358	17,201	5,067	63,231	1,249	22,037	1,696	46,387	1,376	19,786	1,543	8
5,067	56	2,779	—	2,028	196	1,751	26	3,003	14	2,468	—	9
3,994	620	3,103	358	1,122	250	2,166	298	891	57	234	296	10
110,950	23,258	45,584	7,859	99,627	2,267	42,313	2,724	74,988	2,520	37,894	3,487	11
8,239	4,428	3,297	182	1,071	251	914	336	2,087	338	414	50	12
11,395	2,598	3,844	943	5,137	315	2,088	276	3,729	199	4,087	168	13
3,794	220	1,556	20	3,453	7	1,219	21	2,817	6	1,562	179	14
3,994	1,734	856	748	4,758	513	1,154	478	2,887	218	457	318	15
4,537	1,737	900	786	5,773	315	1,822	213	1,152	30	2,621	172	16
42	—	604	—	502	1	—	—	114	—	—	—	17
16,995	4,818	9,692	904	19,310	231	14,146	444	25,956	737	14,861	962	18
29,155	6,599	11,232	4,030	37,053	729	12,911	1,407	10,869	621	4,091	1,729	19
33,435	2,142	13,978	269	22,592	155	8,659	48	25,658	488	10,007	118	20
636	1,018	375	23	22	250	600	499	281	117	206	209	21
110,950	23,258	45,584	7,859	99,627	2,267	42,313	2,724	74,988	2,520	37,894	3,487	22
179,726	25,754	52,645	4,305	76,825	1,349	32,789	1,558	69,550	1,990	39,253	1,084	23
10,572	1,424	6,493	444	13,906	154	4,604	254	8,889	69	4,579	109	24
160	111	71	10	47	2	38	2	57	5	37	10	25
94	18	44	11	102	1	31	—	21	—	8	—	26
11	—	—	—	3	—	—	—	—	—	—	—	27
194	1	176	—	171	—	15	1	29	3	—	—	28
790	180	146	38	92	16	39	8	109	4	38	1	29
117	4	2	25	182	2	71	2	7	—	95	—	30
17	13	5	—	9	5	17	2	14	2	—	—	31
1,464	414	938	376	5,269	87	952	75	2,502	83	617	54	32
—	—	—	—	193	—	122	3	2,447	1	—	—	33
39	25	30	—	1	—	—	3	16	—	8	1	34
152	17	59	1	126	—	17	—	21	—	20	—	35
167	13	58	8	148	—	11	—	150	1	96	—	36
166	158	165	9	81	2	55	7	27	1	66	4	37
4,302	287	1,419	22	3,067	—	304	—	6,041	24	1,955	—	38
1,612	123	89	1	470	16	279	70	542	34	836	94	39
2,557	1,493	2,387	2,178	8,090	398	2,204	684	4,789	75	1,722	11	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA
(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Primary Iron and Steel Products		Tin Cans, Metal Stampings and Structural Products		Wire, Tools, Cutlery and Hardware		Heating Apparatus and Sanitary Ware	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	85	19	89	23	87	22	94	22
Assets									
2	Cash.....	\$ 18,429	\$ 481	\$ 15,524	\$ 71	\$ 5,661	\$ 80	\$ 7,626	\$ 53
3	Government Securities.....	22,359	89	3,940	50	5,735	27	4,089	31
4	Other Securities.....	7,851	80	1,099	17	983	75	2,279	—
5	Receivables.....	43,237	704	15,739	225	7,241	406	18,848	281
6	Inventories.....	82,836	2,134	43,440	399	14,518	773	28,230	549
7	Land.....	23,919	448	4,007	46	1,116	25	2,134	24
8	Buildings and Equipment.....	275,132	19,264	70,489	989	26,048	1,460	59,565	684
9	Investment in Subsidiaries.....	12,576	644	9,012	—	1,290	1,290	6,395	—
10	Other Assets.....	2,363	405	5,686	62	1,997	115	1,296	391
11	Total.....	488,702	24,249	168,936	1,859	64,589	4,251	130,462	2,013
Liabilities and Capital									
12	Bank Loans.....	3,160	908	2,587	242	587	679	2,046	308
13	Payables.....	34,338	1,246	14,172	279	4,291	436	12,297	290
14	Tax Liabilities.....	12,801	72	5,837	10	2,444	32	5,053	16
15	Other Liabilities.....	6,632	277	7,658	334	1,498	967	4,465	320
16	Funded Debt.....	42,340	1,031	3,133	132	2,078	263	3,896	24
17	Liability Reserves.....	3,730	1	253	—	257	—	223	41
18	Depreciation Reserves.....	162,159	15,233	37,429	343	15,699	554	34,384	307
19	Capital Stock.....	84,204	5,895	60,928	627	15,969	732	34,652	760
20	Surplus.....	139,444	190	36,995	100	21,797	849	33,572	121
21	Less <i>Deficit</i>	<i>106</i>	<i>604</i>	<i>56</i>	<i>208</i>	<i>31</i>	<i>261</i>	<i>126</i>	<i>174</i>
22	Total.....	488,702	24,249	168,936	1,859	64,589	4,251	130,462	2,013
23	Gross Sales or Revenue.....	427,018	5,416	164,478	2,285	61,534	3,082	159,890	1,782
24	Current Year Profit or <i>Loss</i>	42,135	<i>382</i>	17,955	<i>162</i>	10,532	<i>288</i>	20,320	<i>144</i>
Selected Revenues and Charges									
25	Rentals Received.....	92	1	104	12	37	7	149	—
26	Bond Interest Received.....	516	5	97	1	90	—	86	1
27	Taxable Dividends Received.....	8	—	3	—	40	—	1,334	—
28	Non-Taxable Dividends Received.....	569	1	378	—	63	1	1,043	—
29	Rentals Paid.....	632	8	364	30	86	51	179	12
30	Bond Interest Paid.....	1,064	51	114	—	26	—	135	—
31	Mortgage Interest Paid.....	15	—	5	1	23	1	5	1
32	Depreciation Charged.....	11,733	272	2,822	41	1,277	166	2,290	49
33	Depletion Charged.....	586	—	—	—	—	—	11	—
34	Amortization Charged.....	—	—	10	4	15	6	7	2
35	Charitable Donations.....	315	—	128	1	55	1	166	1
36	Pension Payments Claimed.....	1,904	—	1,006	—	45	—	842	—
37	Bad Debt Write Off.....	87	9	83	6	57	7	151	10
38	Dividends Charged.....	7,483	41	3,551	—	1,450	56	4,127	—
39	Fixed Assets Sold.....	16,136	85	1,756	18	377	530	751	3
40	Capital Expenditures.....	36,579	376	5,197	306	2,616	266	4,502	33

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Continued)											
Miscellaneous Iron and Steel Products		Non-Ferrous Smelting, Refining and Rolling		Other Non-Ferrous Metal Products		Agricultural Machinery		Industrial Construction and Mining Machinery		Office and Store Machines	
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
61	15	68	26	213	74	29	11	409	136	22	4
\$ 3,719	\$ 34	\$ 10,293	\$ 519	\$ 6,199	\$ 90	\$ 12,459	\$ 78	\$ 17,835	\$ 1,076	\$ 1,409	\$ 16
2,413	6	23,171	1,058	3,729	117	3,013	73	15,707	1,876	1,151	4
995	—	3,540	518	1,248	40	88	288	4,033	910	—	—
5,283	104	18,271	1,054	15,056	1,233	13,640	363	48,541	4,445	4,014	67
9,367	136	54,606	3,362	21,618	1,832	74,821	1,124	68,986	7,334	6,478	192
518	52	21,911	154	1,449	79	2,557	21	4,891	591	300	114
22,086	767	316,681	3,514	32,155	2,281	60,377	2,054	92,094	14,443	13,398	277
1,544	—	27,308	438	807	37	22,406	63	8,210	1,372	1,715	—
1,278	115	3,995	450	2,058	513	4,287	271	5,209	1,656	1,187	121
47,203	1,214	479,776	11,067	84,319	6,222	193,648	4,335	265,506	33,703	29,652	791
1,104	178	3,039	612	5,031	1,002	1,186	621	10,185	4,142	37	62
3,628	112	16,497	1,114	9,269	935	13,645	531	32,750	4,356	1,451	95
1,426	21	9,313	29	3,254	95	6,102	499	10,104	468	1,102	3
2,128	232	9,542	1,250	2,772	961	3,514	155	16,214	7,665	4,228	103
1,327	180	107,969	4,435	3,463	333	24,174	356	5,634	1,235	—	164
108	—	1,035	1	169	—	4,795	—	411	1	501	—
12,171	365	224,313	240	17,334	777	30,047	963	53,216	7,140	6,768	205
9,994	356	42,972	4,098	16,291	2,111	46,564	582	45,935	6,283	3,916	331
15,370	15	65,155	109	27,012	536	63,627	897	92,082	4,931	11,649	17
53	245	59	821	276	528	6	269	1,025	2,518	—	189
47,203	1,214	479,776	11,067	84,319	6,222	193,648	4,335	265,506	33,703	29,652	791
50,991	822	243,873	8,970	122,803	7,006	249,587	3,113	313,054	19,044	29,956	414
6,385	189	39,538	562	12,763	396	28,203	263	35,050	1,740	4,902	55
34	12	620	30	131	10	68	5	288	81	44	2
35	—	695	52	46	1	55	2	287	22	6	—
12	—	4,790	—	6	—	769	—	5	—	—	—
111	—	913	1	41	1	—	17	216	37	196	—
83	20	307	28	432	118	83	8	635	137	138	6
20	1	1,360	125	87	2	526	—	106	5	—	1
7	—	7	1	31	10	18	2	85	19	—	—
1,058	33	6,731	104	1,917	135	3,395	131	4,663	642	805	6
—	—	4	—	—	—	—	—	—	—	—	—
14	—	4	1	89	3	36	—	83	17	6	—
44	—	359	2	97	5	229	1	192	9	27	—
49	—	715	1	235	2	387	—	837	20	125	1
23	6	205	6	190	21	64	16	550	71	21	—
1,377	—	19,065	—	1,690	4	6,478	—	5,131	23	690	—
200	4	1,770	129	531	202	742	61	1,787	635	324	—
1,818	70	9,633	968	3,373	334	5,996	89	8,578	1,445	2,104	17

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA
(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Household and Service Industry Machines		Electrical Machinery and Appliances		Transportation Equipment Except Automobiles		Automobiles, Parts and Equipment	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	37	15	162	54	100	63	69	19
Assets									
2	Cash.....	\$ 3,121	\$ 11	\$ 20,771	\$ 293	\$ 12,249	\$ 2,245	\$ 40,542	\$ 34
3	Government Securities.....	1,449	17	14,781	267	23,980	1,912	10,756	533
4	Other Securities.....	96	—	5,560	36	1,125	2,936	2,142	60
5	Receivables.....	7,470	837	60,448	3,732	24,109	4,104	21,323	326
6	Inventories.....	18,144	1,197	116,329	9,466	63,164	16,661	52,987	597
7	Land.....	1,017	24	7,079	396	4,547	807	3,302	69
8	Buildings and Equipment.....	17,492	1,865	137,397	6,929	79,350	17,642	105,903	3,276
9	Investment in Subsidiaries.....	848	2	4,332	1,056	8,329	6,950	42,919	726
10	Other Assets.....	473	655	4,831	3,026	3,461	3,146	6,232	251
11	Total.....	50,110	4,608	371,528	25,201	220,314	56,403	286,106	5,872
Liabilities and Capital									
12	Bank Loans.....	1,669	594	12,221	6,977	10,667	3,594	4,883	173
13	Payables.....	4,503	273	38,115	2,671	24,031	5,089	36,707	353
14	Tax Liabilities.....	5,188	13	14,732	257	5,245	677	11,923	89
15	Other Liabilities.....	5,540	1,069	19,351	3,168	27,451	10,177	13,118	445
16	Funded Debt.....	186	148	24,603	994	3,195	2,246	866	341
17	Liability Reserves.....	288	3	937	27	1,168	1,483	374	109
18	Depreciation Reserves.....	5,809	413	74,593	2,229	43,556	12,765	74,532	830
19	Capital Stock.....	7,240	1,881	60,891	8,675	44,207	9,148	33,796	1,025
20	Surplus.....	19,871	447	126,164	1,685	60,885	12,628	109,998	2,627
21	Less <i>Deficit</i>	184	233	79	1,482	91	1,404	91	120
22	Total.....	50,110	4,608	371,528	25,201	220,314	56,403	286,106	5,872
23	Gross Sales or Revenue.....	79,491	3,165	504,670	23,893	245,557	39,742	480,900	2,707
24	Current Year Profit or <i>Loss</i>	15,290	236	47,912	1,246	20,121	2,129	44,394	86
Selected Revenues and Charges									
25	Rentals Received.....	37	—	197	48	368	128	85	20
26	Bond Interest Received.....	28	—	200	2	296	59	109	11
27	Taxable Dividends Received.....	—	—	2	—	6	3	2,625	—
28	Non-Taxable Dividends Received.....	1	—	377	31	205	826	318	—
29	Rentals Paid.....	92	20	1,448	117	713	126	348	20
30	Bond Interest Paid.....	3	—	628	3	309	19	13	—
31	Mortgage Interest Paid.....	3	1	34	31	5	9	23	4
32	Depreciation Charged.....	1,291	107	8,580	492	2,801	656	5,203	49
33	Depletion Charged.....	13	—	—	—	3	—	—	—
34	Amortization Charged.....	17	3	66	39	23	11	115	14
35	Charitable Donations.....	27	—	231	5	156	11	207	1
36	Pension Payments Claimed.....	293	21	3,583	64	365	15	696	—
37	Bad Debt Write Off.....	89	17	258	48	175	62	42	5
38	Dividends Charged.....	1,388	1	6,560	—	5,489	801	18,797	113
39	Fixed Assets Sold.....	571	19	2,826	460	2,070	3,278	2,343	16
40	Capital Expenditures.....	3,739	145	22,924	1,094	3,218	937	8,203	413

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA
(All money figures in thousands of dollars)

MANUFACTURING—(Concluded)					Industrial Division: CONSTRUCTION							
Miscellaneous Manufacturing		Total Profit Companies	Total Loss Companies	Total All Companies	General Construction		Residential Construction		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies				Profit Companies	Loss Companies	Profit Companies	Loss Companies				
312	161	7,119	2,470	9,589	766	191	374	119	1,140	310	1,450	1
\$ 9,299	\$ 304	\$ 432,151	\$ 16,663	\$ 448,814	\$ 16,662	\$ 1,204	\$ 3,093	\$ 261	\$ 19,755	\$ 1,465	\$ 21,220	2
9,674	137	366,737	30,897	397,634	11,512	1,050	1,576	56	13,088	1,106	14,194	3
2,111	119	214,114	12,661	226,775	6,905	665	1,150	30	8,055	695	8,750	4
16,203	1,927	929,143	51,100	980,243	77,766	4,820	15,007	1,708	92,773	6,528	99,301	5
33,730	5,296	2,101,539	129,307	2,230,846	38,170	3,566	9,521	1,504	47,691	5,070	52,761	6
1,801	212	435,268	25,451	460,719	3,948	472	908	102	4,856	574	5,430	7
43,076	5,627	4,333,035	267,628	4,600,663	103,180	11,679	7,995	1,507	111,175	13,186	124,361	8
4,005	236	633,131	24,614	657,745	10,627	1,495	394	152	11,021	1,647	12,668	9
4,514	1,392	229,609	34,178	263,787	8,355	1,535	1,792	554	10,147	2,089	12,236	10
124,413	15,250	9,674,727	592,499	10,267,226	277,125	26,486	41,436	5,874	318,561	32,360	350,921	11
6,255	2,806	299,863	71,378	371,241	34,713	4,302	4,981	1,045	39,694	5,347	45,041	12
10,441	2,457	735,778	63,760	799,538	52,023	4,687	10,262	1,484	62,285	6,171	68,456	13
4,194	160	311,186	5,062	316,248	10,817	128	1,834	104	12,651	232	12,883	14
8,833	3,646	505,401	90,923	596,324	30,443	4,204	6,430	1,270	36,873	5,474	42,347	15
5,150	1,433	666,617	76,954	743,571	7,282	1,503	1,089	194	8,371	1,697	10,068	16
209	11	49,812	1,803	51,615	1,366	121	122	3	1,488	124	1,612	17
20,538	1,640	2,463,012	103,915	2,566,927	54,598	3,487	2,789	533	57,387	4,020	61,407	18
25,351	3,374	2,022,782	167,605	2,190,387	29,250	8,096	6,071	2,012	35,321	10,108	45,429	19
44,657	1,571	2,635,911	51,365	2,687,276	58,782	1,938	8,283	138	67,065	2,076	69,141	20
1,215	1,848	15,635	40,266	55,901	2,149	1,980	425	909	2,574	2,889	5,463	21
124,413	15,250	9,674,727	592,499	10,267,226	277,125	26,486	41,436	5,874	318,561	32,360	350,921	22
137,966	14,919	10,403,705	446,384	10,850,089	123,175	5,264	31,924	3,701	155,099	8,965	164,064	23
15,467	1,458	1,094,299	29,447	1,064,852	31,642	2,002	5,463	471	37,105	2,473	34,632	24
513	37	12,263	1,191	13,454	725	71	248	19	973	90	1,063	25
141	4	7,130	440	7,570	374	27	39	2	413	29	442	26
2	—	15,391	7	15,398	16	—	2	—	18	—	18	27
51	8	36,935	1,090	38,025	335	42	17	2	352	44	396	28
824	214	24,541	3,096	27,637	741	68	440	56	1,181	124	1,305	29
31	7	19,147	1,284	20,431	101	2	1	—	102	2	104	30
74	26	1,260	294	1,554	70	31	27	9	97	40	137	31
2,276	402	217,530	12,441	229,971	13,318	1,123	839	132	14,157	1,255	15,412	32
6	—	9,552	423	9,975	50	1	—	—	50	1	51	33
171	31	2,873	394	3,267	41	1	9	2	50	3	53	34
128	5	10,475	208	10,683	290	32	53	3	343	35	378	35
515	13	35,597	433	36,030	259	1	17	4	276	5	281	36
246	41	8,098	1,065	9,163	547	128	228	50	775	178	953	37
2,142	3	287,087	2,415	289,502	2,863	20	263	5	3,126	25	3,151	38
457	177	93,642	22,686	116,328	6,034	562	529	131	6,563	693	7,256	39
4,541	900	499,832	60,374	560,206	24,481	3,334	2,315	350	26,796	3,684	30,480	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA
(All money figures in thousands of dollars)

		Industrial Division: PUBLIC UTILITIES							
		Electric Light and Power		Gas and Steam Heat Distribution		Air Transportation		Water Transportation	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	85	17	43	37	26	54	214	111
	Assets								
2	Cash.....	\$ 16,350	\$ 304	\$ 4,439	\$ 105	\$ 67	\$ 1,247	\$ 20,384	\$ 4,922
3	Government Securities.....	38,813	68	8,609	12	—	35	13,890	1,613
4	Other Securities.....	16,230	26	1,261	93	8	14	14,485	376
5	Receivables.....	10,113	354	3,412	434	349	847	15,887	4,028
6	Inventories.....	10,208	86	4,029	410	135	1,427	8,951	372
7	Land.....	99,740	134	8,306	848	30	210	7,010	1,134
8	Buildings and Equipment.....	598,793	11,460	158,958	7,604	2,643	11,138	163,666	46,786
9	Investment in Subsidiaries.....	57,110	23	104,789	380	147	955	20,937	2,846
10	Other Assets.....	49,562	203	11,847	418	263	511	8,175	3,595
11	Total.....	896,919	12,658	305,650	10,304	3,642	16,384	273,385	65,672
	Liabilities and Capital								
12	Bank Loans.....	697	57	136	137	403	329	3,602	2,187
13	Payables.....	13,343	200	7,148	679	536	1,084	21,975	7,373
14	Tax Liabilities.....	8,682	106	1,307	14	54	35	6,307	158
15	Other Liabilities.....	16,138	3,497	25,166	633	232	4,591	20,066	5,917
16	Funded Debt.....	346,306	719	74,057	2,208	235	504	29,943	13,906
17	Liability Reserves.....	7,428	30	238	5	11	3	7,297	1,276
18	Depreciation Reserves.....	178,630	4,456	54,068	2,978	917	4,057	74,382	17,511
19	Capital Stock.....	270,775	3,058	123,950	3,789	1,088	8,000	45,626	16,959
20	Surplus.....	56,159	1,602	20,009	359	196	164	65,148	4,969
21	Less <i>Deficit</i>	<i>1,239</i>	<i>1,067</i>	<i>429</i>	<i>498</i>	<i>30</i>	<i>2,383</i>	<i>961</i>	<i>4,584</i>
22	Total.....	896,919	12,658	305,650	10,304	3,642	16,384	273,385	65,672
23	Gross Sales or Revenue.....	113,068	1,441	33,716	3,823	4,126	9,154	179,627	27,590
24	Current Year Profit or <i>Loss</i>	29,109	<i>74</i>	4,698	<i>282</i>	223	<i>647</i>	22,920	<i>2,450</i>
	Selected Revenues and Charges								
25	Rentals Received.....	634	1	1,972	4	15	273	105	73
26	Bond Interest Received.....	776	4	567	—	—	1	226	34
27	Taxable Dividends Received.....	—	—	2	—	—	—	17	—
28	Non-Taxable Dividends Received.....	2,182	—	1,098	2	—	—	635	2
29	Rentals Paid.....	2,334	9	122	101	105	195	460	111
30	Bond Interest Paid.....	9,622	35	2,211	86	—	—	410	136
31	Mortgage Interest Paid.....	787	25	1	—	1	14	560	362
32	Depreciation Charged.....	12,333	227	2,772	192	493	1,165	11,136	4,034
33	Depletion Charged.....	—	—	524	10	—	—	—	4
34	Amortization Charged.....	123	—	16	19	—	—	2	242
35	Charitable Donations.....	259	—	31	1	—	—	207	8
36	Pension Payments Claimed.....	885	6	185	20	5	93	282	5
37	Bad Debt Write Off.....	57	11	24	2	11	10	76	41
38	Dividends Charged.....	14,716	42	3,795	8	22	—	2,896	843
39	Fixed Assets Sold.....	7,031	434	806	101	261	1,272	5,418	3,787
40	Capital Expenditures.....	41,785	232	23,628	443	1,299	2,892	14,508	8,409

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: PUBLIC UTILITIES—(Continued)

Steam Railways		Street Car and Electric Railways		Highway Transportation		Grain Elevators		Other Storage		Telephones		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
19	6	5	6	442	252	33	8	115	44	85	37	1
\$ 69,411	\$ 421	\$ 683	\$ 793	\$ 3,354	\$ 7,023	\$ 9,025	\$ 4,126	\$ 1,459	\$ 115	\$ 6,029	\$ 25	2
98,076	115	1,678	174	3,095	5,535	4,456	106	561	6	13,345	32	3
57,974	169	640	—	2,565	1,036	5,061	178	844	33	8,481	6	4
22,594	1,561	4,559	210	7,809	1,553	9,053	847	2,495	288	11,734	65	5
52,425	931	6,934	256	1,634	2,168	37,831	1,366	715	146	14,996	42	6
73,171	5,113	3,496	829	2,763	7,013	1,457	555	1,825	125	8,371	29	7
1,235,259	39,491	171,060	10,705	69,144	67,830	63,662	8,253	19,738	2,926	492,490	1,072	8
223,371	208	5,526	—	3,974	940	7,545	90	359	31	10,923	—	9
6,425	209	7,785	1,618	9,301	4,516	2,225	262	973	145	7,115	19	10
1,838,706	48,218	202,361	14,585	103,639	97,614	140,315	15,783	28,969	3,815	573,484	1,290	11
1,416	—	1,314	357	4,539	2,425	15,719	165	2,346	573	1,064	90	12
50,946	7,304	9,419	568	8,910	6,786	14,168	289	1,228	362	35,690	65	13
2,509	—	2,131	78	2,922	2,574	2,376	85	532	8	4,012	2	14
17,188	1,013	1,175	1,259	9,105	4,141	5,383	93	1,342	440	18,980	42	15
452,058	24,536	64,258	2,625	8,880	41,660	15,527	2,038	3,382	484	149,707	44	16
39,490	110	1,321	128	527	1,109	305	10	637	—	1,601	—	17
451,342	1,982	56,416	4,791	31,750	20,083	36,807	4,448	8,662	378	148,725	430	18
543,157	19,450	45,511	5,767	18,188	13,871	28,313	8,670	7,715	1,426	195,017	517	19
283,276	67	20,816	257	19,418	6,637	21,896	190	3,453	296	18,888	161	20
2,676	6,244	—	1,245	600	1,672	179	205	328	152	200	61	21
1,838,706	48,218	202,361	14,585	103,639	97,614	140,315	15,783	28,969	3,815	573,484	1,290	22
462,597	8,790	49,657	6,350	105,993	47,712	47,503	1,842	18,545	4,443	124,155	364	23
16,975	704	4,835	160	8,017	1,782	6,315	186	1,902	119	20,187	42	24
3,319	50	23	3	335	105	390	3	254	21	96	10	25
3,224	4	12	4	57	75	161	1	19	—	138	1	26
425	—	—	—	—	—	343	—	—	—	—	—	27
19,498	—	163	—	75	118	539	17	3	—	855	—	28
470	3	11	2	1,132	326	665	17	357	53	1,623	4	29
14,604	41	1,964	—	135	1,725	547	99	37	—	3,865	—	30
111	14	158	46	89	15	—	5	34	6	—	1	31
34,782	177	4,760	624	7,538	2,407	2,255	183	906	134	17,309	30	32
300	—	—	—	6	—	—	—	—	—	25	—	33
—	—	72	—	30	1	—	—	32	2	—	1	34
347	—	89	1	101	10	142	1	31	1	100	—	35
8,436	35	818	130	207	38	224	55	89	—	2,124	—	36
4	—	18	—	104	45	36	—	23	2	23	1	37
23,064	—	2,247	—	2,571	49	4,526	7	402	—	12,314	2	38
9,192	10	3,460	2,823	4,890	3,972	3,563	197	386	47	17,983	10	39
50,311	697	21,070	1,442	13,890	5,961	6,788	185	1,874	1,162	92,898	126	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: PUBLIC UTILITIES—(Concluded)						
		Other Communications		Other Public Utilities		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies			
1	Number of Companies	69	24	88	30	1,224	626	1,850
Assets								
2	Cash	\$ 965	\$ 21	\$ 5,435	\$ 975	\$ 137,601	\$ 20,077	\$ 157,678
3	Government Securities	453	17	3,664	6	186,640	7,719	194,359
4	Other Securities	1,841	22	2,109	128	111,499	2,081	113,580
5	Receivables	2,147	249	3,830	1,037	93,982	11,473	105,455
6	Inventories	469	1	392	432	138,719	7,637	146,356
7	Land	644	76	1,965	267	208,778	16,333	225,111
8	Buildings and Equipment	11,437	1,307	33,483	1,766	3,020,333	210,338	3,230,671
9	Investment in Subsidiaries	275	2	1,152	225	436,108	5,700	441,808
10	Other Assets	3,260	241	1,690	1,047	108,621	12,784	121,405
11	Total	21,491	1,936	53,720	5,883	4,442,281	294,142	4,736,423
Liabilities and Capital								
12	Bank Loans	774	133	88	378	32,098	6,831	38,929
13	Payables	1,200	285	3,548	2,152	168,111	27,147	195,258
14	Tax Liabilities	615	3	1,196	17	32,643	3,080	35,723
15	Other Liabilities	1,555	245	2,093	873	118,423	22,744	141,167
16	Funded Debt	1,839	386	5,552	524	1,151,744	89,634	1,241,378
17	Liability Reserves	27	—	344	—	59,226	2,671	61,897
18	Depreciation Reserves	3,647	189	17,787	763	1,063,133	62,066	1,125,199
19	Capital Stock	7,809	864	11,338	1,333	1,298,487	83,704	1,382,191
20	Surplus	4,205	62	12,701	538	526,165	15,302	541,467
21	Less <i>Deficit</i>	<i>180</i>	<i>231</i>	<i>927</i>	<i>695</i>	<i>7,749</i>	<i>19,037</i>	<i>26,786</i>
22	Total	21,491	1,936	53,720	5,883	4,442,281	294,142	4,736,423
23	Gross Sales or Revenue	14,802	877	22,503	3,820	1,176,292	116,206	1,292,498
24	Current Year Profit or <i>Loss</i>	2,479	<i>138</i>	5,212	320	122,872	<i>6,904</i>	115,968
Selected Revenues and Charges								
25	Rentals Received	84	—	177	19	7,404	562	7,966
26	Bond Interest Received	13	1	67	1	5,260	126	5,386
27	Taxable Dividends Received	1	—	17	—	805	—	805
28	Non-Taxable Dividends Received	66	—	75	6	25,189	145	25,334
29	Rentals Paid	181	18	232	32	7,692	871	8,563
30	Bond Interest Paid	82	4	267	—	33,744	2,126	35,870
31	Mortgage Interest Paid	12	6	—	21	1,753	515	2,268
32	Depreciation Charged	843	95	998	110	96,125	9,378	105,503
33	Depletion Charged	—	—	—	—	855	14	869
34	Amortization Charged	14	11	34	—	323	276	599
35	Charitable Donations	25	—	50	3	1,382	25	1,407
36	Pension Payments Claimed	77	—	129	10	13,461	392	13,853
37	Bad Debt Write Off	92	6	4	8	472	126	598
38	Dividends Charged	460	—	1,285	—	68,298	951	69,249
39	Fixed Assets Sold	204	98	201	426	53,395	13,177	66,572
40	Capital Expenditures	1,483	666	745	51	270,279	22,266	292,545

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

Industrial Division: WHOLESALE TRADE												
Farm Products and Foodstuffs		Clothing, Shoes and Dry Goods		Drugs		Hardware, Lumber and Building Materials		Plumbing and Heating		Machinery, Electrical Equipment and Parts		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
697	200	381	101	135	56	593	107	213	63	592	174	1
\$ 15,825	\$ 1,445	\$ 5,825	\$ 372	\$ 2,667	\$ 264	\$ 12,500	\$ 572	\$ 1,971	\$ 109	\$ 15,028	\$ 668	2
9,967	338	6,273	204	1,339	93	12,471	114	741	24	5,629	145	3
10,355	1,766	2,070	110	285	92	10,224	439	673	17	2,437	221	4
59,938	6,423	22,766	2,514	8,101	803	61,000	1,682	9,523	685	47,021	2,767	5
114,961	10,261	30,662	1,984	15,078	1,134	86,232	3,535	8,126	831	56,687	4,111	6
3,696	573	1,125	16	1,007	42	7,485	147	700	88	2,206	258	7
58,786	6,167	8,609	477	6,898	327	40,426	1,428	5,110	439	24,118	1,998	8
20,681	2,185	4,931	2,346	3,619	932	33,799	365	2,128	37	5,063	1,837	9
6,792	1,226	2,529	620	2,125	334	6,250	594	1,325	547	6,708	1,080	10
301,001	30,384	84,790	8,643	41,119	4,021	270,387	8,876	30,297	2,777	164,897	13,085	11
55,391	4,988	7,685	1,268	1,863	304	21,881	1,435	2,333	473	16,953	2,953	12
45,621	6,107	16,289	1,340	8,385	822	42,499	2,865	6,395	744	29,812	2,431	13
7,764	69	3,557	100	1,026	18	9,964	52	1,553	49	8,405	331	14
16,513	4,264	4,514	1,692	2,600	1,639	31,515	1,494	2,228	610	24,867	3,656	15
6,145	640	1,461	151	890	86	10,764	310	1,824	185	3,033	301	16
591	16	364	2	18	4	309	1	7	20	345	111	17
29,640	2,125	3,280	170	2,697	150	17,366	464	1,491	81	7,910	546	18
64,098	7,423	20,394	3,525	11,770	1,052	55,041	2,428	7,012	949	25,769	3,242	19
76,243	6,898	27,732	728	12,006	476	83,444	603	7,669	167	48,475	986	20
1,005	2,146	486	333	136	530	2,396	776	215	501	672	1,472	21
301,001	30,384	84,790	8,643	41,119	4,021	270,387	8,876	30,297	2,777	164,897	13,085	22
1,027,442	80,852	203,626	39,318	103,009	7,754	603,661	17,742	69,920	4,150	365,253	17,671	23
26,731	1,487	12,067	328	4,288	411	36,201	531	4,894	309	28,601	1,258	24
443	31	297	4	125	1	379	34	86	11	1,134	59	25
196	21	116	13	18	—	220	4	8	—	102	4	26
29	1	3	—	—	—	40	—	—	—	5	—	27
1,137	32	356	—	385	1	1,324	48	156	—	280	1	28
1,746	237	819	116	343	67	1,629	92	265	52	1,336	200	29
118	8	35	6	—	3	97	—	39	—	44	2	30
42	15	24	1	20	1	210	7	17	3	34	3	31
3,682	404	621	119	336	26	2,748	89	354	38	2,195	202	32
12	—	—	—	—	—	96	39	—	—	5	—	33
71	8	34	2	13	3	45	9	8	—	160	32	34
372	51	286	14	42	3	345	2	41	2	196	5	35
640	153	192	5	280	2	352	—	27	—	297	10	36
952	163	342	18	75	25	1,334	72	187	21	728	99	37
6,403	175	1,262	22	922	14	5,519	1	345	9	2,082	7	38
2,699	888	363	45	178	36	2,065	134	217	43	1,030	171	39
7,144	821	1,621	94	787	56	7,242	260	1,284	156	5,797	764	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA
 (All money figures in thousands of dollars)

		Industrial Division: WHOLESALE TRADE—(Concluded)								
		Motor Vehicles and Accessories		Other Wholesale Trade		Agencies		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies			
1	Number of Companies.....	202	37	1,011	428	231	117	4,055	1,283	5,338
Assets										
2	Cash.....	\$ 3,123	\$ 645	\$ 19,224	\$ 1,993	\$ 6,065	\$ 416	\$ 82,228	\$ 6,484	\$ 88,712
3	Government Securities.....	2,082	27	10,944	568	1,090	40	50,536	1,553	52,089
4	Other Securities.....	740	47	10,245	2,283	1,129	759	38,158	5,734	43,892
5	Receivables.....	18,823	818	87,163	10,168	12,629	5,485	326,964	31,345	358,309
6	Inventories.....	25,681	2,581	105,431	9,638	4,562	744	447,420	34,819	482,239
7	Land.....	1,379	84	8,790	374	288	23	26,676	1,605	28,281
8	Buildings and Equipment.....	12,389	2,091	71,093	5,441	5,472	391	232,901	18,759	251,660
9	Investment in Subsidiaries.....	4,849	351	17,418	1,441	7,108	272	99,596	9,766	109,362
10	Other Assets.....	1,704	267	10,145	2,778	2,064	1,168	39,642	8,614	48,256
11	Total.....	70,770	6,911	340,453	34,684	40,407	9,298	1,344,121	118,679	1,462,800
Liabilities and Capital										
12	Bank Loans.....	4,323	652	22,600	4,998	1,554	385	134,583	17,456	152,039
13	Payables.....	11,701	1,647	86,763	9,466	6,077	963	253,542	26,385	279,927
14	Tax Liabilities.....	3,606	49	9,315	165	2,132	44	47,322	877	48,199
15	Other Liabilities.....	18,401	1,945	50,023	6,266	12,246	5,197	162,907	26,763	189,670
16	Funded Debt.....	3,016	93	11,601	667	1,893	508	40,627	2,941	43,568
17	Liability Reserves.....	20	46	1,313	40	89	—	3,056	240	3,296
18	Depreciation Reserves.....	3,837	398	34,112	1,750	1,872	101	102,205	5,785	107,990
19	Capital Stock.....	8,780	1,580	56,024	9,840	6,072	1,144	254,960	31,183	286,143
20	Surplus.....	17,119	642	69,964	4,745	8,715	1,437	351,367	16,682	368,049
21	Less <i>Deficit</i>	33	<i>141</i>	<i>1,262</i>	<i>3,253</i>	<i>243</i>	<i>481</i>	<i>6,448</i>	<i>9,633</i>	<i>16,081</i>
22	Total.....	70,770	6,911	340,453	34,684	40,407	9,298	1,344,121	118,679	1,462,800
23	Gross Sales or Revenue.....	253,074	10,401	926,207	52,051	128,474	9,585	3,680,666	239,524	3,920,190
24	Current Year Profit or <i>Loss</i>	8,531	<i>264</i>	33,019	<i>2,161</i>	4,878	<i>297</i>	159,210	<i>7,046</i>	152,164
Selected Revenues and Charges										
25	Rentals Received.....	200	7	1,475	94	147	9	4,286	250	4,536
26	Bond Interest Received.....	19	—	209	17	18	1	906	60	966
27	Taxable Dividends Received.....	—	1	36	—	26	—	139	2	141
28	Non-Taxable Dividends Received.....	168	30	414	73	41	40	4,261	225	4,486
29	Rentals Paid.....	636	53	2,414	438	371	94	9,559	1,349	10,908
30	Bond Interest Paid.....	69	—	234	8	2	—	638	27	665
31	Mortgage Interest Paid.....	38	1	143	8	61	—	589	39	628
32	Depreciation Charged.....	887	166	4,743	416	286	44	15,852	1,504	17,356
33	Depletion Charged.....	—	—	3	1	—	—	116	40	156
34	Amortization Charged.....	98	1	99	16	2	—	530	71	601
35	Charitable Donations.....	69	3	379	17	61	2	1,791	99	1,890
36	Pension Payments Claimed.....	190	11	617	23	90	1	2,685	205	2,890
37	Bad Debt Write Off.....	288	18	1,070	231	67	24	5,043	671	5,714
38	Dividends Charged.....	1,049	3	5,827	134	1,046	—	24,455	365	24,820
39	Fixed Assets Sold.....	647	45	2,444	391	293	51	9,936	1,804	11,740
40	Capital Expenditures.....	2,328	1,003	11,564	823	1,654	113	39,421	4,090	43,511

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

Industrial Division: RETAIL TRADE												
Foodstuffs		Dairies		Clothing, Shoes and Dry Goods		Drugs		Furniture		Hardware, Lumber and Building Materials		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
265	114	129	82	997	199	240	47	315	59	724	118	1
\$ 7,524	\$ 138	\$ 4,863	\$ 107	\$ 9,715	\$ 1,226	\$ 1,990	\$ 49	\$ 3,193	\$ 112	\$ 5,198	\$ 219	2
2,075	114	4,530	225	9,758	378	1,709	24	2,559	84	4,402	48	3
375	178	693	116	3,309	202	387	174	1,432	31	2,196	61	4
3,136	542	5,158	671	13,954	2,800	1,985	104	16,112	520	19,737	667	5
25,108	1,220	11,407	648	51,551	5,403	9,078	619	21,506	787	38,428	1,480	6
3,627	136	3,213	427	3,256	811	353	24	2,170	38	2,693	247	7
27,278	2,665	54,655	7,128	25,820	3,801	6,378	475	9,926	418	21,569	1,050	8
9,220	132	5,082	165	3,846	325	1,071	—	5,019	56	4,316	58	9
2,622	305	3,545	824	4,488	1,468	1,241	184	2,081	276	3,314	354	10
80,965	5,430	93,146	10,311	125,697	16,414	24,192	1,653	63,998	2,322	101,853	4,184	11
1,533	885	3,291	1,007	8,431	2,971	606	150	7,303	285	8,108	569	12
13,351	952	10,479	1,765	21,927	3,484	3,639	323	9,486	528	13,941	1,034	13
2,518	24	1,440	13	4,627	264	552	4	2,172	20	4,069	33	14
7,035	540	3,441	783	8,653	1,527	760	183	6,769	428	5,761	678	15
7,112	278	11,877	1,274	4,544	1,174	783	103	1,461	75	2,123	86	16
23	5	64	4	127	—	16	—	239	5	332	—	17
10,998	761	24,412	2,798	10,267	1,070	3,260	145	4,269	91	9,745	226	18
22,312	1,980	18,757	2,431	27,199	4,906	6,969	577	13,345	870	27,247	1,820	19
16,220	419	19,595	635	40,651	1,543	7,658	241	19,152	170	31,206	216	20
137	414	210	399	729	525	51	73	198	150	679	478	21
80,965	5,430	93,146	10,311	125,697	16,414	24,192	1,653	63,998	2,322	101,853	4,184	22
387,102	19,844	176,462	21,150	242,683	22,716	49,538	2,919	99,989	3,979	213,198	6,785	23
10,283	328	5,579	398	15,778	923	2,606	79	6,980	173	16,362	265	24
835	81	102	41	672	187	213	10	185	32	261	28	25
28	1	85	7	220	6	25	1	77	3	83	3	26
—	—	109	—	3	—	—	—	3	—	20	—	27
805	13	202	—	191	16	34	—	165	1	239	—	28
3,476	299	164	45	6,111	645	1,428	99	1,619	123	920	92	29
133	1	367	14	40	15	7	—	10	—	24	1	30
49	5	27	21	106	26	12	2	38	—	41	2	31
1,550	150	3,173	527	1,267	204	398	30	531	31	1,439	80	32
—	—	—	—	—	—	—	—	—	—	31	—	33
22	8	5	1	392	64	32	5	45	2	48	14	34
132	4	74	5	315	21	44	1	140	5	120	3	35
360	—	256	4	97	—	133	2	61	3	72	—	36
109	18	51	17	517	84	27	1	672	29	772	34	37
3,958	21	3,650	9	1,598	12	662	38	1,401	4	1,602	2	38
584	256	876	437	786	443	389	102	518	84	1,094	79	39
6,296	1,078	7,208	1,262	3,925	1,127	1,177	180	1,532	117	3,563	272	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA
(All money figures in thousands of dollars)

		Industrial Division: RETAIL TRADE—(Continued)					
		Motor Vehicles and Accessories		Gasoline and Oil		Fuel and Ice	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	813	131	110	41	337	81
	Assets						
2	Cash.....	\$ 17,332	\$ 512	\$ 2,671	\$ 87	\$ 5,314	\$ 311
3	Government Securities.....	5,759	37	907	1	2,716	207
4	Other Securities.....	2,856	250	4,266	5	3,625	97
5	Receivables.....	21,935	826	9,897	210	25,167	1,814
6	Inventories.....	42,438	2,117	25,254	217	24,582	825
7	Land.....	5,188	251	9,090	123	2,900	648
8	Buildings and Equipment.....	36,071	2,147	53,659	865	24,946	2,793
9	Investment in Subsidiaries.....	3,075	27	16,106	57	8,475	19
10	Other Assets.....	5,541	432	1,387	115	5,739	860
11	Total.....	140,195	6,599	123,237	1,680	103,464	7,574
	Liabilities and Capital						
12	Bank Loans.....	11,232	850	3,032	136	8,180	925
13	Payables.....	25,387	1,368	12,210	364	20,319	1,495
14	Tax Liabilities.....	8,591	53	3,804	24	2,307	49
15	Other Liabilities.....	10,077	1,522	10,580	194	14,526	467
16	Funded Debt.....	5,892	707	20,714	256	4,051	353
17	Liability Reserves.....	713	2	—	—	125	11
18	Depreciation Reserves.....	8,611	292	24,212	125	14,483	1,395
19	Capital Stock.....	20,789	2,052	31,460	626	20,296	3,095
20	Surplus.....	49,130	325	17,410	88	20,036	547
21	Less <i>Deficit</i>	<i>227</i>	<i>572</i>	<i>185</i>	<i>133</i>	<i>859</i>	<i>763</i>
22	Total.....	140,195	6,599	123,237	1,680	103,464	7,574
23	Gross Sale or Revenue.....	484,905	12,447	134,864	3,000	300,045	16,788
24	Current Year Profit or <i>Loss</i>	33,588	<i>351</i>	9,877	<i>97</i>	7,937	<i>321</i>
	Selected Revenues and Charges						
25	Rentals Received.....	460	33	697	15	207	27
26	Bond Interest Received.....	111	—	4	—	85	6
27	Taxable Dividends Received.....	4	—	2	—	17	—
28	Non-Taxable Dividends Received.....	66	—	102	—	1,144	—
29	Rentals Paid.....	2,354	122	1,087	25	800	80
30	Bond Interest Paid.....	29	—	634	—	67	2
31	Mortgage Interest Paid.....	174	13	26	4	27	8
32	Depreciation Charged.....	2,280	115	3,170	53	1,901	177
33	Depletion Charged.....	—	—	—	—	26	5
34	Amortization Charged.....	225	11	37	1	78	—
35	Charitable Donations.....	268	3	156	1	130	3
36	Pension Payments Claimed.....	129	2	254	—	103	—
37	Bad Debt Write Off.....	785	46	101	7	220	62
38	Dividends Charged.....	1,908	6	1,941	1	1,220	4
39	Fixed Assets Sold.....	2,241	193	1,997	35	708	224
40	Capital Expenditures.....	10,084	662	11,232	214	3,332	593

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA**
(All money figures in thousands of dollars)

Industrial Division: RETAIL TRADE—(Concluded)							Industrial Division: UNCLASSIFIED			
Department and Variety Stores		Other Retail Trade		Total Profit Companies	Total Loss Companies	Total All Companies	Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies							
142	24	899	272	4,971	1,168	6,139	28	18	46	1
\$ 28,774	\$ 64	\$ 6,196	\$ 511	\$ 92,770	\$ 3,336	\$ 96,106	\$ 193	\$ 68	\$ 261	2
24,294	111	6,913	393	65,622	1,622	67,244	364	19	383	3
17,408	8	3,657	144	40,204	1,266	41,470	36	40	76	4
51,058	422	20,022	2,086	188,161	10,662	198,823	1,038	366	1,404	5
133,861	1,234	38,724	4,937	421,937	19,487	441,424	865	437	1,302	6
28,584	62	5,774	274	66,848	3,041	69,889	131	63	194	7
104,936	945	26,774	2,880	392,012	25,167	417,179	2,198	483	2,681	8
52,705	34	7,755	169	116,670	1,042	117,712	49	20	69	9
13,643	446	5,227	1,190	48,828	6,454	55,282	210	106	316	10
455,263	3,326	121,042	12,584	1,433,052	72,077	1,505,129	5,084	1,602	6,686	11
16,685	625	8,986	1,656	77,387	10,059	87,446	674	415	1,089	12
61,330	702	19,706	2,807	211,775	14,822	226,597	856	206	1,062	13
12,676	25	3,646	175	46,402	684	47,086	258	32	290	14
59,275	494	8,488	2,036	135,365	8,852	144,217	553	469	1,022	15
18,982	101	5,960	415	83,499	4,822	88,321	180	62	242	16
27,067	—	1,967	5	30,673	32	30,705	14	41	55	17
54,330	178	12,097	904	176,684	7,985	184,669	852	144	996	18
89,285	1,233	30,639	4,532	308,298	24,122	332,420	711	322	1,033	19
115,686	203	30,766	1,163	367,510	5,550	373,060	988	213	1,201	20
53	235	1,213	1,109	4,541	4,851	9,392	2	302	304	21
455,263	3,326	121,042	12,584	1,433,052	72,077	1,505,129	5,084	1,602	6,686	22
887,670	5,574	215,000	20,895	3,191,456	136,097	3,327,553	7,230	2,567	9,797	23
55,400	287	12,266	792	176,656	4,014	172,642	562	290	272	24
3,592	30	1,202	118	8,426	602	9,028	80	27	107	25
468	2	288	9	1,474	38	1,512	9	1	10	26
1	—	—	—	159	—	159	—	—	—	27
1,955	—	936	1	5,839	31	5,870	—	—	—	28
11,299	108	3,071	432	32,329	2,070	34,399	27	16	43	29
679	—	170	—	2,160	33	2,193	—	—	—	30
131	3	63	17	694	101	795	3	4	7	31
3,977	50	1,398	190	21,084	1,607	22,691	297	31	328	32
—	—	—	—	57	5	62	—	—	—	33
1,455	13	60	25	2,399	144	2,543	4	4	8	34
1,335	9	182	11	2,896	66	2,962	11	2	13	35
1,556	—	213	1	3,234	12	3,246	5	—	5	36
1,461	13	750	113	5,465	424	5,889	18	16	34	37
9,652	31	2,380	14	29,972	142	30,114	23	9	32	38
1,704	165	1,369	425	12,266	2,443	14,709	127	44	171	39
17,392	318	3,983	652	69,724	6,475	76,199	505	141	646	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA
(All money figures in thousands of dollars)

		Industrial Division: SERVICE							
		Professional Service		Recreational Service		Business Service		Hotels, Tourists Lodges and Camps	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	141	104	465	248	281	147	462	204
	Assets								
2	Cash.....	\$ 1,315	\$ 425	\$ 10,184	\$ 1,489	\$ 5,374	\$ 583	\$ 7,190	\$ 944
3	Government Securities.....	616	51	6,810	263	1,714	1,090	3,314	1,399
4	Other Securities.....	460	154	12,151	184	2,611	661	3,491	934
5	Receivables.....	1,878	568	3,500	346	10,814	1,592	1,712	511
6	Inventories.....	839	316	2,003	564	1,369	560	2,432	944
7	Land.....	307	458	16,920	1,407	466	80	12,989	3,437
8	Buildings and Equipment.....	4,280	2,921	79,913	12,814	9,743	1,463	81,030	29,993
9	Investment in Subsidiaries.....	630	128	11,049	1,253	3,706	418	5,796	165
10	Other Assets.....	1,826	4,357	8,326	2,484	3,368	945	5,356	1,684
11	Total.....	12,151	9,378	150,856	20,804	39,165	7,392	123,310	40,011
	Liabilities and Capital								
12	Bank Loans.....	625	390	7,943	1,078	1,214	881	2,622	1,860
13	Payables.....	1,107	909	6,784	2,363	8,474	1,307	5,738	2,526
14	Tax Liabilities.....	573	15	2,357	152	999	61	2,257	135
15	Other Liabilities.....	1,878	3,420	6,405	3,293	2,534	1,081	7,056	4,723
16	Funded Debt.....	432	520	13,882	4,587	1,171	255	24,924	10,836
17	Liability Reserves.....	1	13	192	12	142	13	43	49
18	Depreciation Reserves.....	1,890	1,003	37,672	3,283	5,191	654	26,382	9,562
19	Capital Stock.....	4,453	3,424	37,888	7,654	9,664	3,001	32,371	13,164
20	Surplus.....	2,545	419	40,180	934	11,624	866	23,048	1,918
21	Less <i>Deficit</i>	1,353	735	2,447	2,552	1,848	727	1,131	4,762
22	Total.....	12,151	9,378	150,856	20,804	39,165	7,392	123,310	40,011
23	Gross Sales or Revenue.....	14,774	5,520	87,196	9,872	64,058	9,499	92,288	20,082
24	Current Year Profit or <i>Loss</i>	1,479	374	13,884	1,013	4,632	608	9,226	1,219
	Selected Revenues and Charges								
25	Rentals Received.....	113	29	2,872	245	58	17	2,890	623
26	Bond Interest Received.....	20	3	238	10	77	19	102	32
27	Taxable Dividends Received.....	—	—	59	—	5	—	13	—
28	Non-Taxable Dividends Received.....	7	—	1,403	4	44	21	83	28
29	Rentals Paid.....	298	113	3,623	458	879	195	1,577	484
30	Bond Interest Paid.....	1	11	126	62	42	—	691	109
31	Mortgage Interest Paid.....	15	9	320	82	10	6	369	202
32	Depreciation Charged.....	295	170	3,463	722	670	168	3,750	1,804
33	Depletion Charged.....	—	—	—	—	—	—	—	—
34	Amortization Charged.....	24	55	577	322	34	2	152	25
35	Charitable Donations.....	17	6	193	6	46	10	105	13
36	Pension Payments Claimed.....	103	68	44	—	172	37	38	40
37	Bad Debt Write Off.....	31	32	23	4	89	36	67	8
38	Dividends Charged.....	80	3	4,136	9	1,118	29	1,364	289
39	Fixed Assets Sold.....	339	70	1,737	553	344	119	2,000	861
40	Capital Expenditures.....	916	522	9,403	4,474	1,734	369	12,905	4,322

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

Industrial Division: SERVICE—(Concluded)													
Laundries, Cleaning and Pressing		Undertaking		Restaurants, Cafes and Taverns		Other Personal Service		Repairs and Miscellaneous Service		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies				
187	102	84	16	349	222	91	66	527	178	2,587	1,287	3,874	1
\$ 1,392	\$ 107	\$ 635	\$ 53	\$ 3,112	\$ 440	\$ 975	\$ 63	\$ 5,290	\$ 228	\$ 35,467	\$ 4,332	\$ 39,799	2
1,218	59	264	46	1,469	118	743	140	1,943	74	18,091	3,240	21,331	3
317	21	184	86	1,160	189	259	92	1,023	10	21,656	2,331	23,987	4
2,054	417	1,024	190	1,812	284	725	246	8,049	992	31,568	5,146	36,714	5
1,126	220	485	78	2,878	559	670	257	11,414	1,674	23,216	5,172	28,388	6
1,208	312	632	259	1,745	285	899	501	2,625	486	37,791	7,225	45,016	7
26,542	6,546	4,315	1,317	21,400	6,721	2,876	880	17,311	3,033	247,410	65,688	313,098	8
950	432	—	2	4,609	96	140	34	1,206	100	28,086	2,628	30,714	9
1,756	1,516	661	139	5,256	1,265	872	656	2,402	752	29,823	13,798	43,621	10
36,563	9,630	8,200	2,170	43,441	9,957	8,159	2,869	51,263	7,349	473,108	109,560	582,668	11
1,665	835	207	140	1,216	860	160	127	3,454	796	19,106	6,967	26,073	12
2,095	975	607	94	4,005	1,417	597	256	8,334	1,416	37,741	11,263	49,004	13
748	36	266	11	1,080	89	218	23	2,291	150	10,789	672	11,461	14
2,238	745	628	85	4,066	1,392	998	554	3,800	917	29,603	16,210	45,813	15
3,203	1,696	530	77	3,108	1,159	430	387	3,032	2,056	50,712	21,573	72,285	16
43	—	277	763	37	—	8	32	104	15	847	897	1,744	17
12,936	2,501	1,885	505	7,121	1,626	1,311	309	5,587	1,008	99,975	20,451	120,426	18
7,879	3,328	2,370	684	12,557	3,590	2,777	1,398	10,070	2,386	120,029	38,629	158,658	19
5,958	433	1,555	11	10,699	714	1,775	211	15,188	383	112,572	5,889	118,461	20
202	919	125	200	448	890	115	428	597	1,778	8,266	12,991	21,257	21
36,563	9,630	8,200	2,170	43,441	9,957	8,159	2,869	51,263	7,349	473,108	109,560	582,668	22
38,457	8,232	6,720	1,130	70,892	17,491	8,847	2,567	136,346	11,166	519,578	85,559	605,137	23
2,284	467	735	48	3,761	739	827	169	8,946	508	45,774	5,145	40,629	24
183	24	33	16	296	45	32	34	365	38	6,842	1,071	7,913	25
27	6	6	4	28	2	26	2	41	1	565	79	644	26
—	—	—	—	—	—	—	—	1	—	78	—	78	27
34	—	2	—	60	1	—	—	24	—	1,657	54	1,711	28
537	205	109	30	2,110	631	264	104	1,257	367	10,654	2,587	13,241	29
45	18	—	2	37	1	2	—	10	112	954	315	1,269	30
47	16	21	2	65	42	9	13	79	6	935	378	1,313	31
1,364	375	256	54	1,312	475	222	57	1,294	226	12,626	4,051	16,677	32
—	—	—	—	—	—	7	—	—	—	7	—	7	33
13	2	7	1	184	77	13	7	106	3	1,110	494	1,604	34
48	7	18	2	49	8	5	1	191	3	672	56	728	35
6	—	16	—	91	3	7	—	63	1	540	149	689	36
36	5	93	8	14	8	13	1	303	49	669	151	820	37
184	114	151	1	1,031	23	77	1	1,066	—	9,207	469	9,676	38
524	172	242	26	1,034	388	90	15	1,103	165	7,413	2,369	9,782	39
2,855	1,262	629	213	3,491	2,155	463	172	3,757	794	36,153	14,283	50,436	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes

1948 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

		Industrial Division: FINANCE							
		Trust Companies		Mortgage and Loan		Insurance Agents		Personal and Business Credit	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	49	6	51	5	463	123	124	19
	Assets								
2	Cash.....	\$ 21,564	\$ 217	\$ 12,193	\$ 88	\$ 14,748	\$ 517	\$ 7,312	\$ 99
3	Government Securities.....	140,675	140	57,142	3,645	3,035	117	672	23
4	Other Securities.....	165,728	1,536	200,752	838	5,414	818	5,475	315
5	Receivables.....	12,249	110	2,954	75	22,739	1,657	224,716	1,125
6	Inventories.....	18	7	21	—	283	8	121	—
7	Land.....	1,876	26	1,610	1,153	475	411	128	—
8	Buildings and Equipment.....	9,904	17	10,100	2	4,230	431	1,868	64
9	Investment in Subsidiaries.....	1,894	786	17,247	—	1,784	80	14,246	16
10	Other Assets.....	526	54	1,225	26	8,203	1,077	1,273	129
11	Total.....	354,434	2,893	303,244	5,827	60,911	5,116	255,811	1,771
	Liabilities and Capital								
12	Bank Loans.....	7,476	—	1,531	10	2,064	188	65,782	719
13	Payables.....	179,876	89	62,136	47	29,346	2,339	34,604	64
14	Tax Liabilities.....	1,058	—	2,330	3	1,323	8	2,435	4
15	Other Liabilities.....	1,407	302	42,364	100	3,513	474	57,892	264
16	Funded Debt.....	90,661	1,112	111,705	10,295	865	98	51,337	3
17	Liability Reserves.....	221	44	4,327	4	546	47	1,318	—
18	Depreciation Reserves.....	3,580	6	3,900	—	1,533	155	530	9
19	Capital Stock.....	34,030	2,571	40,682	1,104	11,004	1,641	23,416	838
20	Surplus.....	36,129	13	34,459	2	11,444	581	18,802	71
21	Less <i>Deficit</i>	<i>4</i>	<i>1,244</i>	<i>190</i>	<i>5,738</i>	<i>727</i>	<i>415</i>	<i>305</i>	<i>201</i>
22	Total.....	354,434	2,893	303,244	5,827	60,911	5,116	255,811	1,771
23	Gross Sales or Revenue.....	22,780	179	16,420	250	29,585	2,236	30,034	279
24	Current Year Profit or <i>Loss</i>	<i>4,724</i>	<i>98</i>	<i>4,385</i>	<i>329</i>	<i>5,608</i>	<i>182</i>	<i>9,534</i>	<i>48</i>
	Selected Revenues and Charges								
25	Rentals Received.....	407	—	1,817	48	214	18	33	2
26	Bond Interest Received.....	2,524	5	2,204	161	70	2	27	—
27	Taxable Dividends Received.....	132	2	6	—	17	—	7	—
28	Non-Taxable Dividends Received.....	880	17	820	—	361	5	186	30
29	Rentals Paid.....	732	7	84	4	764	113	605	11
30	Bond Interest Paid.....	432	—	3,805	402	1	1	586	—
31	Mortgage Interest Paid.....	2	—	—	—	7	—	20	—
32	Depreciation Charged.....	344	1	353	1	373	42	266	5
33	Depletion Charged.....	1	—	—	—	—	—	—	—
34	Amortization Charged.....	2	—	5	—	14	2	56	—
35	Charitable Donations.....	117	—	62	—	95	4	46	—
36	Pension Payments Claimed.....	366	—	145	—	184	5	121	—
37	Bad Debt Write Off.....	80	—	26	1	250	45	1,347	51
38	Dividends Charged.....	2,186	—	2,210	—	1,519	74	3,144	4
39	Fixed Assets Sold.....	103	2	221	—	291	36	327	5
40	Capital Expenditures.....	1,263	6	237	1	966	98	950	18

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Concluded)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1948 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

Industrial Division: FINANCE—(Concluded)											
Investment, Trust and Holding Companies		Stock, Bond and Commodity Dealers		Real Estate Finance Operation and Agencies		Non-Resident Owned Investment Corporations		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
434	262	126	120	1,383	580	174	11	2,804	1,126	3,930	1
39,815	\$ 12,619	\$ 3,420	\$ 1,814	\$ 13,947	\$ 6,605	\$ 17,840	\$ 191	\$ 130,839	\$ 22,150	\$ 152,989	2
63,571	7,099	2,106	1,898	7,539	2,152	28,527	363	303,267	15,437	318,704	3
537,244	199,091	39,769	20,350	20,630	7,684	321,847	18,056	1,296,859	248,688	1,545,547	4
17,004	4,785	26,998	9,500	8,444	2,571	8,830	35	323,934	19,858	343,792	5
1,257	151	297	28	1,442	634	—	97	3,439	925	4,364	6
20,862	11,718	165	173	80,947	36,665	2,050	53	108,113	50,199	158,312	7
40,797	14,619	1,134	1,130	272,700	86,442	6,201	281	346,934	102,986	449,920	8
259,793	110,569	4,034	1,136	13,756	3,613	58,568	1,526	371,322	117,726	489,048	9
5,511	4,976	2,485	1,600	7,734	4,870	11,474	8	38,431	12,740	51,171	10
985,854	365,627	80,408	37,629	427,139	151,236	455,337	20,610	2,923,138	590,709	3,513,847	11
23,120	11,005	22,057	11,351	6,483	6,627	5,110	—	133,623	29,900	163,523	12
15,881	9,460	34,673	11,658	16,213	7,368	7,085	898	379,814	31,923	411,737	13
3,595	1,004	761	31	3,480	211	681	4	15,663	1,265	16,928	14
80,902	6,650	3,484	8,467	44,786	11,056	6,092	68	240,440	27,381	267,821	15
101,669	51,569	132	909	112,785	56,476	120,157	8,761	589,311	129,223	718,534	16
726	155	2	—	900	73	1,397	84	9,437	407	9,844	17
14,846	1,403	436	483	99,602	31,211	2,362	9	126,789	33,276	160,065	18
373,528	225,998	6,941	7,148	130,642	52,503	123,436	1,168	743,679	292,971	1,036,650	19
390,741	82,199	12,539	4,368	44,023	9,374	204,838	9,654	752,975	106,262	859,237	20
19,154	23,816	617	6,786	31,775	23,663	15,821	36	68,593	61,899	130,492	21
985,854	365,627	80,408	37,629	427,139	151,236	455,337	20,610	2,923,138	590,709	3,513,847	22
135,460	20,075	15,706	6,768	57,081	13,049	11,417	441	318,483	43,277	361,760	23
21,306	1,974	3,005	1,224	12,563	2,186	7,648	39	68,773	6,080	62,693	24
3,453	1,371	58	72	40,006	8,060	698	36	46,686	9,607	56,293	25
3,318	402	93	142	259	132	3,582	40	12,077	884	12,961	26
11,080	198	49	77	37	7	4,991	15	16,319	299	16,618	27
82,043	14,894	438	351	1,299	56	1,031	61	87,058	15,414	102,472	28
256	87	477	259	513	148	6	2	3,437	631	4,068	29
2,804	937	—	30	1,434	1,069	189	—	9,251	2,439	11,690	30
45	193	1	—	2,560	772	73	1	2,708	966	3,674	31
1,661	502	83	60	7,175	2,137	140	7	10,395	2,755	13,150	32
433	24	2	1	38	3	110	—	584	28	612	33
13	80	7	22	90	36	18	—	205	140	345	34
465	48	144	30	96	6	17	1	1,042	89	1,131	35
197	84	315	119	29	1	9	—	1,366	209	1,575	36
9	5	36	59	45	25	—	—	1,793	186	1,979	37
52,756	9,131	362	54	2,184	160	2,070	46	66,431	9,469	75,900	38
762	1,222	70	27	4,612	2,899	16	—	6,402	4,191	10,593	39
16,740	487	193	114	21,901	11,463	26	285	42,276	12,472	54,748	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1948 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	481	279	319	793	7,119	2,470	1,140	310	1,224	626
	Assets										
2	Cash.....	\$ 7,916	\$ 913	\$ 124,921	\$ 19,495	\$ 432,151	\$ 16,663	\$ 19,755	\$ 1,465	\$ 137,601	\$ 20,077
3	Government Securities.....	5,222	798	112,759	8,160	366,737	30,897	13,088	1,106	186,640	7,719
4	Other Securities.....	10,400	2,554	38,260	22,980	214,114	12,661	8,055	695	111,499	2,081
5	Receivables.....	14,368	2,897	67,099	8,310	929,143	51,100	92,773	6,528	93,982	11,473
6	Inventories.....	28,215	6,580	99,110	15,975	2,101,539	129,307	47,691	5,070	138,719	7,637
7	Land.....	47,796	16,882	283,433	262,691	435,268	25,451	4,856	574	208,778	16,333
8	Buildings and Equipment.....	54,924	17,045	478,341	125,632	4,333,035	267,628	111,175	13,186	3,020,333	210,338
9	Investment in Subsidiaries.....	11,492	928	106,934	25,513	633,131	24,614	11,021	1,647	436,108	5,700
10	Other Assets.....	4,637	1,997	31,873	127,128	229,609	34,178	10,147	2,089	108,621	12,784
11	Total.....	184,970	50,594	1,342,730	615,884	9,674,727	592,499	318,561	32,360	4,442,281	294,142
	Liabilities and Capital										
12	Bank Loans.....	7,287	3,459	7,108	9,834	299,863	71,378	39,694	5,347	32,098	6,831
13	Payables.....	11,918	6,667	60,813	18,076	735,778	63,760	62,285	6,171	168,111	27,147
14	Tax Liabilities.....	4,056	191	37,337	332	311,186	5,062	12,651	232	32,643	3,080
15	Other Liabilities.....	33,950	9,123	20,586	46,507	505,401	90,923	36,873	5,474	118,423	22,744
16	Funded Debt.....	13,118	12,858	10,418	25,400	666,617	76,954	8,371	1,697	1,151,744	89,634
17	Liability Reserves.....	627	15	15,886	1,254	49,812	1,803	1,488	124	59,226	2,671
18	Depreciation Reserves.....	33,867	7,956	410,961	65,797	2,463,012	103,915	57,387	4,020	1,063,133	62,060
19	Capital Stock.....	48,529	15,858	421,630	459,590	2,022,782	167,605	35,321	10,108	1,298,487	83,704
20	Surplus.....	39,565	2,345	377,361	35,937	2,635,911	51,365	67,065	2,076	526,165	15,302
21	Less <i>Deficit</i>	7,947	7,878	19,370	46,843	15,635	40,266	2,574	2,889	7,749	19,031
22	Total.....	184,970	50,594	1,342,730	615,884	9,674,727	592,499	318,561	32,360	4,442,281	294,142
23	Gross Sales or Revenue.....	159,744	25,194	655,227	65,348	10,403,705	446,384	155,099	8,965	1,176,292	116,200
24	Current Year Profit or <i>Loss</i>	15,527	2,589	145,822	12,902	1,094,299	29,447	37,105	2,473	122,872	6,900
	Selected Revenues and Charges										
25	Rentals Received.....	301	48	686	197	12,263	1,191	973	90	7,404	56
26	Bond Interest Received.....	207	21	2,373	270	7,130	440	413	29	5,260	12
27	Taxable Dividends Received.....	15	2	847	17	15,391	7	18	—	805	—
28	Non-Taxable Dividends Received.....	418	62	13,043	1,581	36,935	1,090	352	44	25,189	14
29	Rentals Paid.....	352	180	446	238	24,541	3,096	1,181	124	7,692	87
30	Bond Interest Paid.....	258	93	306	572	19,147	1,284	102	2	33,744	2,12
31	Mortgage Interest Paid.....	46	106	45	12	1,260	294	97	40	1,753	51
32	Depreciation Charged.....	5,003	1,324	21,054	4,761	217,530	12,441	14,157	1,255	96,125	9,37
33	Depletion Charged.....	1,633	296	66,743	2,113	9,552	423	50	1	855	1
34	Amortization Charged.....	935	247	9,322	10,255	2,873	394	50	3	323	27
35	Charitable Donations.....	81	9	1,306	13	10,475	208	343	35	1,382	7
36	Pension Payments Claimed.....	102	—	6,684	31	35,597	433	276	5	13,461	39
37	Bad Debt Write Off.....	201	44	176	84	8,098	1,065	775	178	472	11
38	Dividends Charged.....	1,574	50	124,349	1,486	287,087	2,415	3,126	25	68,298	91
39	Fixed Assets Sold.....	2,334	811	3,244	3,655	93,642	22,686	6,563	693	53,395	13,11
40	Capital Expenditures.....	8,212	3,217	51,239	49,076	499,832	60,374	26,796	3,684	270,279	22,20

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions

1948 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
4,055	1,283	4,971	1,168	2,587	1,287	2,804	1,126	28	18	24,728	9,360	34,088	1
82,228	\$ 6,484	\$ 92,770	\$ 3,336	\$ 35,467	\$ 4,332	\$ 130,839	\$ 22,150	\$ 193	\$ 68	\$ 1,063,841	\$ 94,983	\$ 1,158,824	2
50,536	1,553	65,622	1,622	18,091	3,240	303,267	15,437	364	19	1,122,326	70,551	1,192,877	3
38,158	5,734	40,204	1,266	21,656	2,331	1,296,859	248,688	36	40	1,779,241	299,030	2,078,271	4
26,964	31,345	188,161	10,662	31,568	5,146	323,934	19,858	1,038	366	2,069,030	147,685	2,216,715	5
47,420	34,819	421,937	19,487	23,216	5,172	3,439	925	865	437	3,312,151	225,409	3,537,560	6
26,676	1,605	66,848	3,041	37,791	7,225	108,113	50,199	131	63	1,219,690	384,064	1,603,754	7
32,901	18,759	392,012	25,167	247,410	65,688	346,934	102,986	2,198	483	9,219,263	846,912	10,066,175	8
99,596	9,766	116,670	1,042	28,086	2,628	371,322	117,726	49	20	1,814,409	189,584	2,003,993	9
39,642	8,614	48,828	6,454	29,823	13,798	38,431	12,740	210	106	541,821	219,888	761,709	10
44,121	118,679	1,433,052	72,077	473,108	109,560	2,923,138	590,709	5,084	1,602	22,141,772	2,478,106	24,619,878	11
34,583	17,456	77,387	10,059	19,106	6,967	133,623	29,900	674	415	751,423	161,646	913,069	12
53,542	26,385	211,775	14,822	37,741	11,263	379,814	31,923	856	206	1,922,633	206,420	2,129,053	13
47,322	877	46,402	684	10,789	672	15,663	1,265	258	32	518,307	12,427	530,734	14
62,907	26,763	135,365	8,852	29,603	16,210	240,440	27,381	553	469	1,284,101	254,446	1,538,547	15
40,627	2,941	83,499	4,822	50,712	21,573	589,311	129,223	180	62	2,614,597	365,164	2,979,761	16
3,056	240	30,673	32	847	897	9,437	407	14	41	171,066	7,484	178,550	17
02,205	5,785	176,684	7,985	99,975	20,451	126,789	33,276	852	144	4,534,865	311,395	4,846,260	18
54,960	31,183	308,298	24,122	120,029	38,629	743,679	292,971	711	322	5,254,426	1,124,092	6,378,518	19
51,367	16,682	367,510	5,550	112,572	5,889	752,975	106,262	988	213	5,231,479	241,621	5,473,100	20
6,448	9,633	4,541	4,851	8,266	12,991	68,593	61,899	2	302	141,125	206,589	347,714	21
44,121	118,679	1,433,052	72,077	473,108	109,560	2,923,138	590,709	5,084	1,602	22,141,772	2,478,106	24,619,878	22
80,666	239,524	3,191,456	136,097	519,578	85,559	318,483	43,277	7,230	2,567	20,267,480	1,169,121	21,436,601	23
59,210	7,046	176,656	4,014	45,774	5,145	68,773	6,080	562	290	1,866,600	76,890	1,789,710	24
4,286	250	8,426	602	6,842	1,071	46,686	9,607	80	27	87,947	13,645	101,592	25
906	60	1,474	38	565	79	12,077	884	9	1	30,414	1,948	32,362	26
139	2	159	—	78	—	16,319	299	—	—	33,771	327	34,098	27
4,261	225	5,839	31	1,657	54	87,058	15,414	—	—	174,752	18,646	193,398	28
9,559	1,349	32,329	2,070	10,654	2,587	3,437	631	27	16	90,218	11,162	101,380	29
638	27	2,160	33	954	315	9,251	2,439	—	—	66,560	6,891	73,451	30
589	39	694	101	935	378	2,708	966	3	4	8,130	2,455	10,585	31
15,852	1,504	21,084	1,607	12,626	4,051	10,395	2,755	297	31	414,123	39,107	453,230	32
116	40	57	5	7	—	584	28	—	—	79,597	2,920	82,517	33
530	71	2,399	144	1,110	494	205	140	4	4	17,751	12,028	29,779	34
1,791	99	2,896	66	672	56	1,042	89	11	2	19,999	602	20,601	35
2,685	205	3,234	12	540	149	1,366	209	5	—	63,950	1,436	65,386	36
5,043	671	5,465	424	669	151	1,793	186	18	16	22,710	2,945	25,655	37
24,455	365	29,972	142	9,207	469	66,431	9,469	23	9	614,522	15,381	629,903	38
9,936	1,804	12,266	2,443	7,413	2,369	6,402	4,191	127	44	195,322	51,873	247,195	39
39,421	4,090	69,724	6,475	36,153	14,283	42,276	12,472	505	141	1,044,437	176,078	1,220,515	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1948 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	3,731	2,321	1,729	1,333	1,096	3,591	2,168
	Assets							
2	Cash.....	\$ 14,508	\$ 9,803	\$ 7,188	\$ 6,775	\$ 6,126	\$ 26,940	\$ 21,512
3	Government Securities.....	6,209	4,777	4,523	5,710	3,866	18,867	13,777
4	Other Securities.....	106,882	32,246	16,364	17,418	33,636	67,824	35,412
5	Receivables.....	27,283	33,478	21,349	18,713	17,581	74,815	67,505
6	Inventories.....	55,400	27,941	24,488	24,412	20,803	91,606	75,723
7	Land.....	16,002	10,515	7,848	9,227	6,974	28,538	19,549
8	Buildings and Equipment.....	82,192	59,795	54,901	57,504	41,667	178,194	145,564
9	Investment in Subsidiaries.....	10,216	5,012	7,253	6,951	5,492	96,046	16,834
10	Other Assets.....	17,419	12,748	9,190	8,803	7,624	28,373	21,269
11	Total.....	336,111	196,315	153,104	155,513	143,769	611,203	417,145
	Liabilities and Capital							
12	Bank Loans.....	19,175	16,826	15,587	15,355	13,911	43,922	36,564
13	Payables.....	55,257	35,310	21,478	20,182	16,504	65,916	55,529
14	Tax Liabilities.....	1,334	1,672	1,852	1,840	1,787	9,738	9,139
15	Other Liabilities.....	34,285	19,816	11,689	12,936	13,158	62,701	38,793
16	Funded Debt.....	81,700	16,751	14,098	14,604	13,957	78,762	31,805
17	Liability Reserves.....	420	130	101	261	378	1,172	887
18	Depreciation Reserves.....	25,669	20,475	19,618	22,344	15,338	71,997	63,845
19	Capital Stock.....	100,410	64,519	53,419	47,512	51,165	184,632	107,358
20	Surplus.....	39,397	28,221	22,707	31,401	20,630	108,822	84,422
21	Less <i>Deficit</i>	<i>21,536</i>	<i>7,405</i>	<i>7,445</i>	<i>10,922</i>	<i>3,059</i>	<i>16,459</i>	<i>11,197</i>
22	Total.....	336,111	196,315	153,104	155,513	143,769	611,203	417,145
23	Gross Sales or Revenue.....	240,181	285,808	188,871	171,394	156,932	671,181	569,263
24	Current Year Profit.....	1,548	3,327	4,234	4,595	4,871	25,778	26,583
	Selected Revenues and Charges							
25	Rentals Received.....	4,243	2,771	2,765	1,972	2,202	7,557	5,678
26	Bond Interest Received.....	239	184	139	197	123	755	438
27	Taxable Dividends Received.....	75	45	65	80	29	227	209
28	Non-Taxable Dividends Received.....	4,495	1,274	1,220	756	1,847	3,352	1,282
29	Rentals Paid.....	3,260	2,540	2,042	1,935	1,457	6,274	4,598
30	Bond Interest Paid.....	311	184	71	107	212	538	252
31	Mortgage Interest Paid.....	477	261	389	295	233	816	718
32	Depreciation Charged.....	4,914	4,122	3,741	3,080	2,709	12,017	9,838
33	Depletion Charged.....	276	45	92	107	75	519	270
34	Amortization Charged.....	249	217	224	112	92	574	681
35	Charitable Donations.....	189	126	147	123	108	619	444
36	Pension Payments Claimed.....	85	54	52	76	147	324	220
37	Bad Debt Write Off.....	564	535	444	414	372	1,670	1,329
38	Dividends Charged.....	2,516	844	1,462	845	1,574	9,240	4,362
39	Fixed Assets Sold.....	3,500	2,765	1,801	2,192	1,623	7,057	4,924
40	Capital Expenditures.....	16,601	9,911	8,687	8,330	7,031	28,632	21,297

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies

By Income Classes

1948 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
1,443	940	2,427	1,554	1,338	512	260	241	44	24,728	1
\$ 21,020	\$ 13,538	\$ 62,406	\$ 73,487	\$ 134,967	\$ 97,269	\$ 103,920	\$ 185,457	\$ 278,925	\$ 1,063,841	2
14,873	11,933	48,560	66,584	136,221	118,712	147,574	232,345	287,795	1,122,326	3
43,163	20,705	224,234	139,253	275,545	247,715	149,482	154,048	215,314	1,779,241	4
63,215	40,398	160,535	167,018	256,336	189,258	197,852	449,829	283,865	2,069,030	5
59,251	47,737	172,881	201,280	335,571	300,016	311,492	739,122	824,428	3,312,151	6
15,068	16,358	54,229	71,783	83,603	63,263	158,182	349,885	308,666	1,219,690	7
98,326	86,961	314,590	401,380	704,696	616,649	663,688	2,255,421	3,457,735	9,219,263	8
14,163	14,724	83,005	77,742	253,997	139,767	136,985	376,938	569,284	1,814,409	9
16,150	9,950	41,700	36,268	48,726	45,824	40,297	113,029	84,451	541,821	10
345,229	262,304	1,162,140	1,234,795	2,229,662	1,818,473	1,909,472	4,856,074	6,310,463	22,141,772	11
29,113	22,338	85,664	77,688	112,546	64,784	51,914	111,563	34,473	751,423	12
41,530	29,929	134,031	126,936	241,576	200,751	238,320	283,965	355,419	1,922,633	13
9,317	6,731	26,157	31,713	56,848	46,902	49,869	129,069	134,339	518,307	14
44,344	25,935	90,021	83,707	168,567	123,362	124,069	250,818	179,900	1,284,101	15
15,116	17,316	99,776	85,584	256,240	171,125	213,742	626,778	877,243	2,614,597	16
703	280	1,860	2,559	6,904	3,924	14,308	30,568	106,611	171,066	17
43,715	38,399	148,879	201,705	339,921	306,081	345,789	1,129,328	1,741,762	4,534,865	18
79,895	63,663	288,007	317,981	484,359	351,123	417,391	1,170,270	1,472,722	5,254,426	19
86,331	61,912	309,108	324,091	568,504	556,395	456,247	1,125,297	1,407,994	5,231,479	20
4,835	4,199	21,363	17,169	5,803	5,974	2,177	1,582	—	141,125	21
345,229	262,304	1,162,140	1,234,795	2,229,662	1,818,473	1,909,472	4,856,074	6,310,463	22,141,772	22
503,929	377,163	1,365,376	1,471,103	2,290,337	1,776,355	1,745,878	4,296,067	4,157,642	20,267,480	23
24,915	21,022	85,863	109,592	206,303	177,659	180,026	477,187	513,097	1,866,600	24
3,398	2,402	8,175	7,629	9,549	5,288	4,957	12,364	6,997	87,947	25
391	367	1,972	1,969	4,902	4,522	3,180	4,069	6,967	30,414	26
224	134	1,499	1,597	2,948	1,074	657	4,116	20,792	33,771	27
1,836	973	6,926	4,003	36,186	18,688	11,511	37,633	42,770	174,752	28
3,608	2,604	7,596	6,486	10,918	6,747	5,791	14,120	10,242	90,218	29
143	163	1,604	2,745	4,621	4,701	7,454	16,660	26,794	66,560	30
362	380	868	716	995	328	186	1,089	17	8,130	31
6,990	5,101	18,855	23,104	34,245	31,779	30,588	88,041	134,999	414,123	32
243	467	861	1,316	2,973	2,280	6,691	14,336	49,046	79,597	33
412	434	597	823	1,581	1,414	1,469	7,611	1,261	17,751	34
708	316	1,091	1,370	1,971	1,519	1,379	5,141	4,748	19,999	35
265	243	976	1,837	3,568	4,096	4,183	18,658	29,166	63,950	36
1,035	838	2,318	2,484	2,950	1,599	1,573	3,376	1,209	22,710	37
5,465	2,730	15,182	20,599	47,361	51,071	49,622	162,688	238,961	614,522	38
3,742	2,320	9,068	11,018	16,929	14,052	13,531	44,592	56,208	195,322	39
14,691	11,173	40,640	51,501	89,997	81,680	79,165	247,243	327,858	1,044,437	40

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions

1948 TAXATION YEAR—PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....										
	Assets										
2	Cash.....										
3	Government Securities.....										
4	Other Securities.....										
5	Receivables.....										
6	Inventories.....										
7	Land.....										
8	Buildings and Equipment.....										
9	Investment in Subsidiaries.....										
10	Other Assets.....										
11	Total.....										
	Liabilities and Capital										
12	Bank Loans.....										
13	Payables.....										
14	Tax Liabilities.....										
15	Other Liabilities.....										
16	Funded Debt.....										
17	Liability Reserves.....										
18	Depreciation Reserves.....										
19	Capital Stock.....										
20	Surplus.....										
21	Less <i>Deficit</i>										
	INDUSTRIAL DIVISIONS GROUPED TO CONCEAL IDENTITY										
22	Total.....										
23	Gross Sales or Revenue.....										
24	Current Year Profit or <i>Loss</i>										
	Selected Revenues and Charges										
25	Rentals Received.....										
26	Bond Interest Received.....										
27	Taxable Dividends Received.....										
28	Non-Taxable Dividends Received.....										
29	Rentals Paid.....										
30	Bond Interest Paid.....										
31	Mortgage Interest Paid.....										
32	Depreciation Charged.....										
33	Depletion Charged.....										
34	Amortization Charged.....										
35	Charitable Donations.....										
36	Pension Payments Claimed.....										
37	Bad Debt Write Off.....										
38	Dividends Charged.....										
39	Fixed Assets Sold.....										
40	Capital Expenditures.....										

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions

1948 TAXATION YEAR—PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
										154	51	205	1
										\$ 5,196	\$ 175	\$ 5,371	2
										21,794	148	21,942	3
										188,354	19,348	207,702	4
										3,688	458	4,146	5
										3,838	550	4,388	6
										553	103	656	7
										8,283	1,699	9,982	8
										48,861	8	48,869	9
										1,733	181	1,914	10
										282,300	22,670	304,970	11
										2,243	471	2,714	12
										2,845	409	3,254	13
										671	20	691	14
										4,544	355	4,899	15
										78,652	9,894	88,546	16
										1,195	22	1,217	17
										2,871	519	3,390	18
										27,588	2,599	30,187	19
										161,934	9,016	170,950	20
										243	635	878	21
										282,300	22,670	304,970	22
										36,361	3,930	40,291	23
										5,047	156	4,891	24
										35	12	47	25
										2,404	12	2,416	26
										1,434	57	1,491	27
										733	58	791	28
										70	12	82	29
										163	85	248	30
										4	3	7	31
										443	83	526	32
										36	1	37	33
										1	2	3	34
										36	5	41	35
										30	—	30	36
										71	9	80	37
										787	74	861	38
										318	65	383	39
										1,406	270	1,676	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes**

1948 TAXATION YEAR—PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies.....	22	13	15	5	10	24
	Assets						
2	Cash.....	\$ 113	\$ 52	\$ 78	\$ 107	\$ 44	\$ 181
3	Government Securities.....	1,210	145	90	17	567	374
4	Other Securities.....	55,852	1,897	437	3,648	1,213	5,535
5	Receivables.....	125	54	158	11	53	503
6	Inventories.....	191	131	226	16	80	396
7	Land.....	9	7	11	—	7	8
8	Buildings and Equipment.....	132	146	469	3	169	582
9	Investment in Subsidiaries.....	19	—	75	—	—	8
10	Other Assets.....	69	47	27	5	56	124
11	Total.....	57,720	2,479	1,571	3,807	2,189	7,711
	Liabilities and Capital						
12	Bank Loans.....	70	78	74	5	22	247
13	Payables.....	124	71	137	205	88	410
14	Tax Liabilities.....	—	5	8	3	11	50
15	Other Liabilities.....	22	24	31	—	39	83
16	Funded Debt.....	55,640	18	241	—	360	1,770
17	Liability Reserves.....	—	—	4	—	—	26
18	Depreciation Reserves.....	43	46	262	2	79	212
19	Capital Stock.....	403	228	690	485	1,084	3,078
20	Surplus.....	1,424	2,010	191	3,108	541	1,918
21	Less <i>Deficit</i>	6	1	67	1	35	83
22	Total.....	57,720	2,479	1,571	3,807	2,189	7,711
23	Gross Sales or Revenue.....	1,523	923	1,479	299	688	3,186
24	Current Year Profit.....	10	18	37	17	44	174
	Selected Revenues and Charges						
25	Rentals Received.....	9	1	6	—	4	2
26	Bond Interest Received.....	7	2	3	3	17	20
27	Taxable Dividends Received.....	—	3	14	—	—	24
28	Non-Taxable Dividends Received.....	51	71	6	185	36	238
29	Rentals Paid.....	4	5	2	1	3	10
30	Bond Interest Paid.....	—	—	8	—	14	45
31	Mortgage Interest Paid.....	3	—	—	—	—	—
32	Depreciation Charged.....	7	6	29	1	10	38
33	Depletion Charged.....	—	—	—	—	—	—
34	Amortization Charged.....	—	—	—	—	—	—
35	Charitable Donations.....	1	1	1	1	—	2
36	Pension Payments Claimed.....	—	—	—	—	—	—
37	Bad Debt Write Off.....	2	—	5	—	2	7
38	Dividends Charged.....	2	—	5	184	—	120
39	Fixed Assets Sold.....	2	—	21	4	5	7
40	Capital Expenditures.....	9	5	73	—	11	42

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes

1948 TAXATION YEAR—PRINCE EDWARD ISLAND

(All money figures in thousands of dollars)

\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	Over \$250,000	Total Profit Companies	
14	9	5	15	8	9	5	154	1
\$ 185	\$ 68	\$ 203	\$ 528	\$ 361	\$ 355	\$ 2,921	\$ 5,196	2
647	215	167	780	563	4,209	12,810	21,794	3
2,957	1,240	356	45,169	3,033	15,921	51,096	188,354	4
158	248	194	441	792	937	14	3,688	5
139	103	472	343	732	1,009	—	3,838	6
29	8	7	28	50	389	—	553	7
195	321	144	187	2,414	3,521	—	8,283	8
—	—	—	18,439	18,608	—	11,712	48,861	9
323	10	17	446	29	362	218	1,733	10
4,633	2,213	1,560	66,361	26,582	26,703	78,771	282,300	11
90	87	95	834	525	116	—	2,243	12
292	58	154	205	630	469	2	2,845	13
19	27	17	78	119	180	154	671	14
66	24	38	117	150	1,950	2,000	4,544	15
2,832	353	14	2,124	500	3,197	11,603	78,652	16
87	—	—	130	—	948	—	1,195	17
113	132	48	78	992	864	—	2,871	18
362	336	282	9,024	2,224	8,392	1,000	27,588	19
816	1,196	912	53,771	21,442	10,593	64,012	161,934	20
44	—	—	—	—	6	—	243	21
4,633	2,213	1,560	66,361	26,582	26,703	78,771	282,300	22
1,133	2,957	1,701	6,089	6,971	7,246	2,166	36,361	23
169	155	111	574	544	1,402	1,792	5,047	24
1	1	1	3	6	1	—	35	25
43	11	5	211	78	355	1,649	2,404	26
26	50	—	164	3	692	458	1,434	27
22	—	23	23	54	24	—	733	28
5	3	4	17	3	13	—	70	29
20	1	—	—	16	59	—	163	30
—	—	—	—	—	1	—	4	31
11	30	9	21	161	120	—	443	32
—	6	3	7	—	14	6	36	33
—	—	1	—	—	—	—	1	34
1	3	3	4	15	4	—	36	35
—	3	—	4	19	4	—	30	36
4	3	5	20	12	11	—	71	37
6	41	—	12	101	316	—	787	38
10	9	1	3	88	168	—	318	39
25	67	9	28	513	624	—	1,406	40

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions

1948 TAXATION YEAR—NOVA SCOTIA

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	23	9	11	5	174	72	38	14	63	41
	Assets										
2	Cash.....	\$ 799	\$ 33	\$ 1,789	\$ 23	\$ 11,989	\$ 194	\$ 547	\$ 6	\$ 4,073	\$ 35
3	Government Securities.....	267	18	698	1	11,070	237	359	80	3,369	67
4	Other Securities.....	75	144	723	55	3,383	1,603	71	27	1,345	96
5	Receivables.....	867	461	4,909	45	17,843	1,097	2,342	510	2,812	1,131
6	Inventories.....	1,556	1,090	5,918	60	39,453	2,610	1,376	698	2,313	48
7	Land.....	4,478	1,113	21,438	253	27,506	544	121	125	818	224
8	Buildings and Equipment.....	3,861	610	30,528	1,110	109,981	7,514	1,965	808	65,086	3,819
9	Investment in Subsidiaries.....	761	—	39	—	14,355	413	52	189	12,662	76
10	Other Assets.....	102	13	264	102	2,400	664	220	61	1,856	393
11	Total.....	12,766	3,482	66,306	1,649	237,980	14,876	7,053	2,504	94,334	5,889
	Liabilities and Capital										
12	Bank Loans.....	161	37	2	7	5,035	2,847	678	591	706	507
13	Payables.....	959	1,357	4,135	34	14,788	1,361	1,670	454	5,213	1,307
14	Tax Liabilities.....	229	40	172	2	6,454	135	232	8	641	58
15	Other Liabilities.....	968	81	241	31	12,469	1,376	989	811	1,929	1,112
16	Funded Debt.....	2,069	137	3,612	425	22,898	1,518	341	12	30,994	152
17	Liability Reserves.....	—	—	—	12	22	—	3	—	6,151	—
18	Depreciation Reserves.....	2,587	108	25,129	735	66,497	1,950	928	329	15,674	1,281
19	Capital Stock.....	3,333	1,608	25,026	429	46,729	5,993	863	374	21,485	1,990
20	Surplus.....	2,642	222	7,990	35	63,167	1,654	1,349	122	11,552	414
21	Less <i>Deficit</i>	<i>182</i>	<i>108</i>	<i>1</i>	<i>61</i>	<i>79</i>	<i>1,958</i>	<i>—</i>	<i>197</i>	<i>11</i>	<i>932</i>
22	Total.....	12,766	3,482	66,306	1,649	237,980	14,876	7,053	2,504	94,334	5,889
23	Gross Sales or Revenue.....	13,860	578	59,049	461	220,682	12,289	3,013	164	31,585	3,598
24	Current Year Profit or <i>Loss</i>	<i>1,127</i>	<i>84</i>	<i>1,900</i>	<i>33</i>	<i>20,776</i>	<i>1,017</i>	<i>955</i>	<i>202</i>	<i>3,746</i>	<i>264</i>
	Selected Revenues and Charges										
25	Rentals Received.....	25	—	3	—	120	44	46	4	83	1
26	Bond Interest Received.....	14	2	20	—	255	15	8	2	33	2
27	Taxable Dividends Received.....	—	—	—	—	5	—	—	—	1	—
28	Non-Taxable Dividends Received.....	55	5	—	4	285	39	5	2	34	2
29	Rentals Paid.....	24	5	18	1	156	58	23	3	82	17
30	Bond Interest Paid.....	75	—	150	—	736	49	11	—	872	5
31	Mortgage Interest Paid.....	4	3	—	—	25	4	1	1	139	1
32	Depreciation Charged.....	407	25	1,628	30	5,481	383	215	77	2,857	397
33	Depletion Charged.....	96	—	541	—	678	58	—	—	—	4
34	Amortization Charged.....	—	—	—	—	4	3	—	—	1	1
35	Charitable Donations.....	9	—	20	—	192	3	13	1	19	—
36	Pension Payments Claimed.....	—	—	—	—	226	—	—	—	312	7
37	Bad Debt Write Off.....	9	—	—	—	218	50	50	4	25	1
38	Dividends Charged.....	133	—	715	—	3,316	46	32	2	1,726	7
39	Fixed Assets Sold.....	45	—	62	1	2,367	387	43	39	878	30
40	Capital Expenditures.....	349	70	1,549	18	7,270	1,280	409	231	10,099	578

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions

1948 TAXATION YEAR—NOVA SCOTIA

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
145	41	318	92	82	50	79	39	2	—	935	363	1,293	1
\$ 1,081	\$ 97	\$ 2,210	\$ 139	\$ 655	\$ 154	\$ 2,475	\$ 49	\$ 3	—	\$ 25,621	\$ 730	\$ 26,351	2
1,408	108	1,824	172	645	70	6,106	25	—	—	25,746	778	26,524	3
1,240	866	978	51	123	32	48,365	3,361	—	—	56,303	6,235	62,538	4
8,063	905	5,739	774	909	103	2,036	456	4	—	45,524	5,482	51,006	5
10,379	811	11,194	1,166	896	166	21	26	28	—	73,134	6,675	79,809	6
414	125	1,146	415	287	204	404	153	2	—	56,614	3,156	59,770	7
5,090	756	12,236	1,414	4,672	3,138	3,036	1,923	6	—	236,461	21,092	257,553	8
723	208	963	47	237	33	382	115	—	—	30,174	1,081	31,255	9
634	140	1,764	242	266	136	666	90	1	—	8,173	1,841	10,014	10
29,032	4,016	38,054	4,420	8,690	4,036	63,491	6,198	44	—	557,750	47,070	604,820	11
4,081	892	3,291	620	569	250	1,082	671	12	—	15,617	6,422	22,039	12
4,965	606	5,752	971	808	341	6,076	331	20	—	44,386	6,762	51,148	13
734	6	990	18	210	3	392	21	—	—	10,054	291	10,345	14
1,338	445	2,683	480	716	232	1,450	675	4	—	22,787	5,243	28,030	15
933	211	2,391	185	223	1,275	32,860	1,176	—	—	96,321	5,091	101,412	16
26	—	23	1	14	2	61	—	—	—	6,300	15	6,315	17
1,930	310	4,629	500	2,044	1,039	1,019	355	1	—	120,438	6,607	127,045	18
5,457	1,165	8,275	1,739	1,974	1,443	10,321	1,758	7	—	123,470	16,499	139,969	19
9,698	915	10,139	246	2,188	239	10,272	1,845	—	—	118,997	5,692	124,689	20
130	534	119	340	56	788	42	634	—	—	620	5,552	6,172	21
29,032	4,016	38,054	4,420	8,690	4,036	63,491	6,198	44	—	557,750	47,070	604,820	22
79,515	8,350	81,958	8,392	13,096	2,628	5,209	913	110	—	508,077	37,373	545,450	23
3,097	219	4,032	244	902	132	1,348	88	1	—	37,884	2,283	35,601	24
50	11	215	22	105	19	478	171	—	—	1,125	272	1,397	25
24	3	41	5	11	1	147	5	—	—	553	35	588	26
3	—	5	—	—	—	71	1	—	—	85	1	86	27
72	1	39	—	24	—	424	419	—	—	938	472	1,410	28
147	23	532	83	133	54	74	13	—	—	1,189	257	1,446	29
20	6	64	—	—	26	405	22	—	—	2,333	108	2,441	30
6	3	24	5	9	19	14	23	—	—	222	59	281	31
376	51	848	95	244	147	166	52	—	—	12,222	1,257	13,479	32
20	—	1	5	—	—	—	—	—	—	1,336	67	1,403	33
15	—	25	2	3	—	6	—	—	—	54	6	60	34
65	3	56	4	14	2	25	1	—	—	413	14	427	35
12	—	19	—	10	1	43	—	—	—	622	8	630	36
230	7	261	40	37	1	27	3	1	—	858	106	964	37
425	41	464	10	127	15	489	268	—	—	7,427	389	7,816	38
198	65	281	70	72	10	108	80	—	—	4,054	682	4,736	39
759	112	2,005	368	555	587	212	268	6	—	23,213	3,512	26,725	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes**

1948 TAXATION YEAR—NOVA SCOTIA

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	164	102	62	49	53	120	93
	Assets							
2	Cash.....	\$ 272	\$ 334	\$ 265	\$ 192	\$ 255	\$ 842	\$ 690
3	Government Securities.....	241	321	182	288	112	1,009	811
4	Other Securities.....	1,140	2,831	214	68	82	2,220	1,712
5	Receivables.....	825	925	588	791	888	1,816	2,379
6	Inventories.....	1,538	1,391	918	668	1,073	2,782	2,907
7	Land.....	220	129	77	412	241	350	362
8	Buildings and Equipment.....	2,636	1,923	1,568	1,769	1,791	4,802	3,984
9	Investment in Subsidiaries.....	182	212	295	36	139	214	370
10	Other Assets	641	348	111	165	134	754	442
11	Total.....	7,695	8,414	4,218	4,389	4,715	14,789	13,657
	Liabilities and Capital							
12	Bank Loans.....	875	789	380	523	633	1,447	1,406
13	Payables.....	1,187	1,053	864	689	564	1,587	1,719
14	Tax Liabilities.....	77	51	69	47	70	299	324
15	Other Liabilities.....	675	508	325	127	616	1,102	730
16	Funded Debt.....	341	203	186	230	188	268	395
17	Liability Reserves.....	50	5	8	5	1	28	1
18	Depreciation Reserves.....	804	674	414	703	822	2,092	1,862
19	Capital Stock.....	2,466	2,279	1,080	1,601	1,148	3,771	3,490
20	Surplus.....	1,544	2,918	917	557	730	4,213	3,755
21	Less <i>Deficit</i>	324	66	25	93	57	18	25
22	Total.....	7,695	8,414	4,218	4,389	4,715	14,789	13,657
23	Gross Sales or Revenue.....	9,969	9,575	7,084	4,639	6,774	20,467	23,928
24	Current Year Profit.....	72	146	153	167	237	873	1,136
	Selected Revenues and Charges							
25	Rentals Received.....	118	27	31	34	15	136	212
26	Bond Interest Received.....	7	15	7	6	3	34	17
27	Taxable Dividends Received.....	1	9	—	—	—	7	5
28	Non-Taxable Dividends Received.....	11	44	131	4	1	90	50
29	Rentals Paid.....	109	89	47	44	43	111	77
30	Bond Interest Paid.....	2	—	—	7	3	1	12
31	Mortgage Interest Paid.....	13	7	7	2	2	10	6
32	Depreciation Charged.....	208	153	134	90	182	324	251
33	Depletion Charged.....	1	19	—	8	38	14	—
34	Amortization Charged.....	1	13	1	3	1	5	4
35	Charitable Donations.....	6	5	5	5	4	18	16
36	Pension Payments Claimed.....	—	7	2	1	—	3	19
37	Bad Debt Write Off.....	24	46	29	22	26	80	79
38	Dividends Charged.....	30	11	28	17	40	218	161
39	Fixed Assets Sold.....	166	65	64	21	82	98	57
40	Capital Expenditures.....	373	430	318	180	306	612	366

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1948 TAXATION YEAR—NOVA SCOTIA

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	Over \$1,000,000	Total Profit Companies	
60	46	93	41	35	8	5	4	935	1
\$ 871	\$ 697	\$ 1,628	\$ 1,814	\$ 4,168	\$ 2,699	\$ 2,222	\$ 8,672	\$ 25,621	2
678	521	1,205	2,001	6,801	658	1,846	9,072	25,746	3
644	2,817	3,989	7,004	19,931	12,833	725	93	56,303	4
1,819	2,268	6,072	3,689	4,774	2,682	6,486	9,522	45,524	5
2,830	2,419	7,702	3,820	6,730	1,971	8,247	28,138	73,134	6
2,189	216	2,625	668	8,609	665	16,048	23,803	56,614	7
4,370	4,426	10,914	10,041	16,564	22,433	49,911	99,329	236,461	8
65	2,188	1,412	1,804	853	977	18,497	2,930	30,174	9
359	394	1,126	777	1,024	591	535	772	8,173	10
13,825	15,946	36,673	31,618	69,454	45,509	104,517	182,331	557,750	11
855	1,047	3,160	1,335	1,086	1,318	—	763	15,617	12
1,134	1,569	4,490	5,560	4,022	4,555	5,283	10,110	44,386	13
277	265	695	728	1,236	438	866	4,612	10,054	14
3,180	1,129	2,893	858	2,259	1,702	1,715	4,968	22,787	15
450	2,739	2,692	5,384	23,132	18,553	20,188	21,372	96,321	16
15	7	38	89	18	7	5,880	148	6,300	17
2,692	1,765	4,395	3,551	9,040	7,101	26,410	58,113	120,438	18
2,337	3,838	7,582	4,934	15,108	5,513	28,582	39,741	123,470	19
2,885	3,587	10,740	9,179	13,553	6,322	15,593	42,504	118,997	20
—	—	12	—	—	—	—	—	620	21
13,825	15,946	36,673	31,618	69,454	45,509	104,517	182,331	557,750	22
20,980	20,128	56,189	33,484	53,297	22,364	84,689	134,510	508,077	23
1,051	1,030	3,221	2,825	5,236	2,935	3,890	14,912	37,884	24
46	68	138	60	141	15	33	51	1,125	25
14	22	36	49	121	11	—	211	553	26
—	—	47	6	10	—	—	—	85	27
4	41	163	46	56	36	52	209	938	28
109	69	220	37	103	55	51	25	1,189	29
8	38	86	118	239	442	692	685	2,333	30
4	6	26	1	19	119	—	—	222	31
276	242	731	444	995	1,525	2,210	4,457	12,222	32
67	16	15	7	196	9	399	547	1,336	33
7	5	8	1	5	—	—	—	54	34
15	16	56	34	62	25	35	111	413	35
10	22	9	33	74	50	77	315	622	36
50	53	146	133	84	1	24	61	858	37
171	165	501	639	686	470	1,626	2,664	7,427	38
74	124	507	304	205	93	103	2,091	4,054	39
588	488	1,740	2,082	1,235	3,940	3,951	6,604	23,213	40

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions

1948 TAXATION YEAR—NEW BRUNSWICK

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	17	(a)—	7	(a)—	152	43	33	9	31	18
	Assets										
2	Cash.....	\$ 418	—	\$ 324	—	\$ 8,186	\$ 85	\$ 798	\$ 14	\$ 884	\$ 129
3	Government Securities.....	44	—	84	—	3,538	77	1,221	17	186	15
4	Other Securities.....	187	—	71	—	1,963	168	452	—	1,008	31
5	Receivables.....	1,712	—	193	—	11,516	561	1,772	332	1,290	512
6	Inventories.....	1,864	—	120	—	25,957	1,363	541	152	696	229
7	Land.....	2,170	—	793	—	30,148	121	51	4	481	56
8	Buildings and Equipment.....	1,016	—	703	—	59,915	3,146	3,378	149	23,089	10,380
9	Investment in Subsidiaries.....	406	—	—	—	18,481	97	75	1	66	348
10	Other Assets.....	478	—	80	—	3,074	641	665	13	302	616
11	Total.....	8,295	—	2,368	—	162,778	6,259	8,953	682	28,002	12,316
	Liabilities and Capital										
12	Bank Loans.....	784	—	333	—	5,753	1,272	1,389	219	125	332
13	Payables.....	755	—	119	—	10,934	619	1,561	279	1,084	782
14	Tax Liabilities.....	108	—	73	—	5,193	31	408	23	283	99
15	Other Liabilities.....	2,717	—	5	—	3,457	774	323	55	438	555
16	Funded Debt.....	95	—	45	—	17,777	1,195	434	34	2,957	1,699
17	Liability Reserves.....	1	—	—	—	47	—	—	1	1	—
18	Depreciation Reserves.....	956	—	415	—	37,854	759	1,468	26	6,303	3,077
19	Capital Stock.....	2,071	—	1,112	—	41,164	1,256	583	129	13,872	4,177
20	Surplus.....	1,355	—	327	—	40,856	598	2,854	19	3,016	1,761
21	Less <i>Deficit</i>	<i>547</i>	—	<i>61</i>	—	<i>257</i>	<i>245</i>	<i>67</i>	<i>103</i>	<i>77</i>	<i>166</i>
22	Total.....	8,295	—	2,368	—	162,778	6,259	8,953	682	28,002	12,316
23	Gross Sales or Revenue.....	13,091	—	1,743	—	135,382	6,620	3,987	414	8,561	4,297
24	Current Year Profit or <i>Loss</i>	322	—	272	—	16,707	<i>342</i>	1,669	<i>53</i>	1,381	<i>192</i>
	Selected Revenues and Charges										
25	Rentals Received.....	9	—	3	—	238	8	15	1	67	21
26	Bond Interest Received.....	2	—	4	—	360	5	24	—	4	—
27	Taxable Dividends Received.....	1	—	—	—	—	—	—	—	—	—
28	Non-Taxable Dividends Received.....	3	—	1	—	458	1	3	—	—	—
29	Rentals Paid.....	18	—	2	—	126	13	25	2	62	33
30	Bond Interest Paid.....	2	—	2	—	588	18	—	—	46	71
31	Mortgage Interest Paid.....	—	—	—	—	4	6	3	1	8	2
32	Depreciation Charged.....	47	—	84	—	3,356	179	590	18	1,274	600
33	Depletion Charged.....	54	—	23	—	707	—	10	—	—	—
34	Amortization Charged.....	—	—	49	—	—	—	—	—	—	—
35	Charitable Donations.....	2	—	2	—	179	4	23	—	6	—
36	Pension Payments Claimed.....	1	—	—	—	332	1	8	—	158	—
37	Bad Debt Write Off.....	17	—	3	—	158	9	8	12	18	29
38	Dividends Charged.....	10	—	10	—	3,647	41	53	—	611	25
39	Fixed Assets Sold.....	84	—	43	—	1,375	144	160	3	918	438
40	Capital Expenditures.....	183	—	156	—	4,753	592	1,353	47	3,939	719

Bold italic figures denote deficit in Item 21 and loss in Item 24.

(a) Grouped with Unclassified to conceal identity.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1948 TAXATION YEAR—NEW BRUNSWICK

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
110	34	198	40	40	35	58	42	—	4	646	225	871	1
1,355	\$ 334	\$ 1,813	\$ 100	\$ 294	\$ 40	\$ 330	\$ 44	—	\$ 24	\$ 14,402	\$ 770	\$ 15,172	2
2,742	16	2,335	73	452	11	215	105	—	—	10,817	314	11,131	3
1,444	118	1,231	176	122	81	5,734	6,439	—	33	12,212	7,046	19,258	4
9,451	599	6,180	311	276	58	1,054	579	—	35	33,444	2,987	36,431	5
14,966	1,494	9,147	737	251	65	—	—	—	19	53,542	4,059	57,601	6
1,709	62	977	148	727	89	452	425	—	8,421	37,508	9,326	46,834	7
12,996	1,065	9,028	1,103	4,311	1,273	1,874	2,063	—	153	116,310	19,332	135,642	8
4,515	39	622	20	128	—	42	5	—	—	24,335	510	24,845	9
1,268	148	1,110	135	557	72	418	171	—	128	7,952	1,924	9,876	10
50,446	3,875	32,443	2,803	7,118	1,689	10,119	9,831	—	8,813	310,522	46,268	356,790	11
4,654	910	2,296	249	399	51	295	282	—	15	16,028	3,330	19,358	12
9,097	729	5,817	662	517	198	2,613	854	—	44	32,497	4,167	36,664	13
1,453	2	1,176	38	113	2	43	3	—	27	8,850	225	9,075	14
3,478	545	1,012	248	176	170	218	534	—	91	11,824	2,972	14,796	15
1,331	68	1,057	472	774	282	3,493	827	—	8,052	27,963	12,629	40,592	16
434	—	21	—	—	—	—	—	—	—	504	1	505	17
7,056	318	3,506	235	2,052	321	533	493	—	853	60,143	6,082	66,225	18
8,399	1,412	7,265	706	1,720	639	2,481	3,711	—	56	78,667	12,086	90,753	19
14,653	140	10,329	299	1,510	129	890	3,566	—	8	75,790	6,520	82,310	20
109	249	36	106	143	103	447	439	—	333	1,744	1,744	3,488	21
50,446	3,875	32,443	2,803	7,118	1,689	10,119	9,831	—	8,813	310,522	46,268	356,790	22
106,271	9,685	70,168	4,519	5,123	1,095	1,482	821	—	224	345,808	27,675	373,483	23
4,379	120	5,033	100	531	74	243	62	—	39	30,537	982	29,555	24
794	13	153	6	79	43	351	267	—	—	1,709	359	2,068	25
13	—	52	2	8	2	75	12	—	—	542	21	563	26
1	—	2	—	—	—	1	—	—	—	5	—	5	27
254	—	21	—	3	—	15	120	—	—	758	121	879	28
243	36	323	38	64	20	23	8	—	1	886	151	1,037	29
37	—	12	6	24	2	78	17	—	—	789	114	903	30
7	2	25	6	6	11	38	26	—	—	91	54	145	31
1,259	70	548	82	200	78	77	61	—	12	7,435	1,100	8,535	32
22	—	—	—	—	—	1	—	—	6	817	6	823	33
1	1	13	2	4	1	—	—	—	—	67	4	71	34
61	1	61	3	8	1	3	1	—	—	345	10	355	35
66	10	24	1	—	—	4	5	—	—	593	17	610	36
125	16	192	12	5	1	5	—	—	—	531	79	610	37
813	—	433	40	85	—	109	76	—	—	5,771	182	5,953	38
573	66	1,044	185	62	10	37	63	—	10	4,296	919	5,215	39
2,931	203	2,088	338	139	448	162	104	—	22	15,704	2,473	18,177	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes**

1948 TAXATION YEAR—NEW BRUNSWICK

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	78	71	56	25	30	120	58
	Assets							
2	Cash.....	\$ 161	\$ 173	\$ 224	\$ 140	\$ 146	\$ 598	\$ 569
3	Government Securities.....	170	126	66	50	188	511	382
4	Other Securities.....	404	602	174	103	94	481	382
5	Receivables.....	543	430	819	384	580	2,507	1,800
6	Inventories.....	1,953	690	968	389	473	2,825	1,671
7	Land.....	1,166	189	1,003	29	78	949	333
8	Buildings and Equipment.....	1,603	1,698	2,858	603	887	4,598	2,101
9	Investment in Subsidiaries.....	191	73	56	87	20	255	77
10	Other Assets.....	370	221	235	54	236	690	680
11	Total.....	6,561	4,202	6,403	1,839	2,702	13,414	7,995
	Liabilities and Capital							
12	Bank Loans.....	327	221	735	129	370	1,569	1,226
13	Payables.....	1,040	742	863	268	555	1,996	1,217
14	Tax Liabilities.....	18	34	28	14	37	211	161
15	Other Liabilities.....	1,947	425	276	195	52	741	334
16	Funded Debt.....	305	515	1,384	48	227	958	190
17	Liability Reserves.....	—	—	—	—	—	2	—
18	Depreciation Reserves.....	1,059	507	1,299	237	422	2,165	852
19	Capital Stock.....	1,843	1,377	1,746	535	774	3,019	1,958
20	Surplus.....	413	587	554	430	450	2,878	2,174
21	Less <i>Deficit</i>	391	206	482	17	185	125	117
22	Total.....	6,561	4,202	6,403	1,839	2,702	13,414	7,995
23	Gross Sales or Revenue.....	5,968	5,852	9,219	4,108	5,572	22,504	16,225
24	Current Year Profit.....	35	104	134	85	131	861	707
	Selected Revenues and Charges							
25	Rentals Received.....	51	85	78	20	74	96	69
26	Bond Interest Received.....	2	1	2	2	4	16	15
27	Taxable Dividends Received.....	2	1	—	1	—	—	1
28	Non-Taxable Dividends Received.....	2	2	—	3	5	10	5
29	Rentals Paid.....	57	50	51	17	21	116	60
30	Bond Interest Paid.....	1	3	23	—	1	18	—
31	Mortgage Interest Paid.....	9	11	13	1	6	12	6
32	Depreciation Charged.....	128	122	235	54	106	370	166
33	Depletion Charged.....	1	1	33	1	—	50	17
34	Amortization Charged.....	—	2	1	—	1	—	2
35	Charitable Donations.....	3	3	4	1	2	16	14
36	Pension Payments Claimed.....	4	—	2	—	—	7	—
37	Bad Debt Write Off.....	13	7	13	11	10	66	35
38	Dividends Charged.....	26	13	8	21	40	37	215
39	Fixed Assets Sold.....	116	58	77	18	49	164	105
40	Capital Expenditures.....	364	268	516	87	199	650	444

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes

1948 TAXATION YEAR—NEW BRUNSWICK

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	Over \$1,000,000	Total Profit Companies	
37	26	51	43	32	10	4	5	646	1
\$ 279	\$ 513	\$ 1,414	\$ 1,580	\$ 1,673	\$ 428	\$ 764	\$ 5,740	\$ 14,402	2
316	233	630	970	1,193	1,455	1,327	3,200	10,817	3
352	328	4,846	386	1,745	1,259	370	686	12,212	4
1,663	597	5,850	4,113	5,979	3,877	1,847	2,455	33,444	5
1,378	843	4,227	5,556	11,754	4,634	1,931	14,250	53,542	6
319	774	1,706	1,030	762	422	573	28,175	37,508	7
2,111	1,738	5,554	7,380	16,953	7,994	18,417	41,815	116,310	8
74	258	1,056	1,213	3,644	2,366	—	14,965	24,335	9
531	567	537	1,012	1,817	169	133	700	7,952	10
7,023	5,851	25,820	23,240	45,520	22,604	25,362	111,986	310,522	11
672	526	3,646	2,671	2,239	1,540	—	157	16,028	12
910	719	4,888	2,888	5,023	3,385	1,223	6,780	32,497	13
142	134	481	628	1,421	1,287	568	3,686	8,850	14
688	215	1,839	1,480	2,198	829	275	330	11,824	15
660	286	2,658	1,466	3,477	—	1,639	14,150	27,963	16
—	18	44	12	127	12	—	289	504	17
998	766	2,853	3,296	7,467	2,474	4,568	31,180	60,143	18
1,295	1,974	3,495	3,763	10,062	5,637	12,027	29,162	78,667	19
1,769	1,273	5,916	7,086	13,506	7,440	5,062	26,252	75,790	20
<i>111</i>	<i>60</i>	—	<i>50</i>	—	—	—	—	<i>1,744</i>	21
7,023	5,851	25,820	23,240	45,520	22,604	25,362	111,986	310,522	22
15,296	7,964	41,639	45,476	63,349	32,578	14,295	55,763	345,808	23
636	582	1,829	2,891	5,159	3,368	2,683	11,332	30,537	24
47	12	744	112	194	41	13	73	1,709	25
8	14	77	10	17	23	28	323	542	26
—	—	—	—	—	—	—	—	5	27
10	2	35	12	394	26	3	249	758	28
46	28	109	124	126	11	52	18	886	29
12	12	83	36	135	—	13	452	789	30
10	2	3	1	7	10	—	—	91	31
161	156	474	595	975	361	1,159	2,373	7,435	32
—	8	88	27	14	—	—	577	817	33
—	49	—	2	9	—	1	—	67	34
11	6	20	37	70	28	28	102	345	35
5	3	3	37	68	14	151	299	593	36
53	24	90	60	83	15	39	12	531	37
48	52	213	249	970	530	667	2,682	5,771	38
79	58	134	172	581	785	834	1,066	4,296	39
170	425	849	953	2,115	1,483	3,679	3,502	15,704	40

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1948 TAXATION YEAR—QUEBEC

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	40	27	35	93	2,246	889	314	85	262	179
	Assets										
2	Cash.....	\$ 340	\$ 34	\$ 6,111	\$ 2,228	\$ 134,960	\$ 6,539	\$ 6,568	\$ 795	\$ 93,347	\$ 12,804
3	Government Securities.....	341	3	8,525	169	143,733	4,227	3,047	571	138,827	6,891
4	Other Securities.....	169	15	1,044	2,299	71,820	4,055	1,529	355	87,131	1,324
5	Receivables.....	1,735	276	2,164	1,362	301,025	20,694	30,628	2,285	48,557	3,431
6	Inventories.....	2,830	258	3,882	2,518	743,441	50,840	19,186	1,288	72,674	3,763
7	Land.....	4,936	174	12,710	49,324	172,235	14,527	1,627	238	124,630	8,915
8	Buildings and Equipment.....	3,532	1,245	29,261	17,353	1,654,788	101,514	30,073	6,123	2,011,352	109,809
9	Investment in Subsidiaries.....	357	—	1,683	2,991	185,812	11,867	1,393	886	250,266	3,710
10	Other Assets.....	257	176	1,145	21,815	91,455	13,527	2,775	740	56,409	6,218
11	Total.....	14,497	2,181	66,525	100,059	3,499,269	227,790	96,826	13,281	2,883,193	156,867
	Liabilities and Capital										
12	Bank Loans.....	1,174	438	1,185	2,550	96,357	25,518	12,666	1,667	2,819	1,737
13	Payables.....	1,058	370	2,991	3,661	246,522	25,067	22,067	2,159	103,409	11,245
14	Tax Liabilities.....	207	55	1,188	26	117,586	1,960	3,771	53	13,904	2,552
15	Other Liabilities.....	2,790	220	532	3,577	185,446	26,867	14,265	1,417	42,246	10,034
16	Funded Debt.....	447	127	1,142	714	311,514	16,936	2,674	634	754,993	56,955
17	Liability Reserves.....	—	10	1,537	9	14,791	1,550	686	6	42,042	2,271
18	Depreciation Reserves.....	3,556	344	24,900	7,068	990,782	57,117	14,344	1,433	721,445	35,947
19	Capital Stock.....	2,470	864	19,962	77,291	730,791	70,724	10,671	6,126	864,238	34,190
20	Surplus.....	3,055	94	13,133	8,865	809,230	19,844	16,362	658	338,497	9,228
21	Less <i>Deficit</i>	260	341	45	3,702	3,750	17,793	680	872	400	7,296
22	Total.....	14,497	2,181	66,525	100,059	3,499,269	227,790	96,826	13,281	2,883,193	156,867
23	Gross Sales or Revenue.....	20,691	1,586	35,824	10,894	3,241,203	168,865	39,488	2,736	729,052	58,441
24	Current Year Profit or <i>Loss</i>	647	193	6,061	735	378,758	11,597	10,614	560	55,492	3,277
	Selected Revenues and Charges										
25	Rentals Received.....	33	—	82	22	3,347	318	383	62	1,896	309
26	Bond Interest Received.....	11	—	187	11	2,819	103	88	15	3,910	104
27	Taxable Dividends Received.....	—	—	—	8	7,258	4	10	—	432	—
28	Non-Taxable Dividends Received.....	5	—	34	32	12,451	876	71	30	22,098	120
29	Rentals Paid.....	23	3	32	50	8,518	1,273	439	48	2,731	321
30	Bond Interest Paid.....	5	—	58	13	9,563	265	20	—	21,405	1,785
31	Mortgage Interest Paid.....	1	1	1	3	383	107	36	5	1,066	331
32	Depreciation Charged.....	224	77	1,433	884	77,035	4,544	3,316	420	63,258	5,124
33	Depletion Charged.....	161	7	3,095	387	4,417	115	8	—	325	—
34	Amortization Charged.....	18	—	80	698	721	117	19	1	126	25
35	Charitable Donations.....	5	—	118	2	5,564	100	107	5	780	11
36	Pension Payments Claimed.....	4	—	103	—	13,664	156	114	4	10,805	241
37	Bad Debt Write Off.....	20	1	12	5	2,221	384	208	88	105	21
38	Dividends Charged.....	15	—	4,110	—	107,554	1,414	586	—	41,134	851
39	Fixed Assets Sold.....	57	75	485	225	26,018	6,022	1,794	174	28,459	8,179
40	Capital Expenditures.....	351	163	5,051	5,685	147,729	12,211	8,035	1,906	166,479	14,251

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions

1948 TAXATION YEAR—QUEBEC

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
1,304	472	1,039	254	538	286	704	315	13	9	6,495	2,609	9,104	1
25,995	\$ 2,133	\$ 17,838	\$ 1,309	\$ 9,989	\$ 1,680	\$ 65,469	\$ 9,776	\$ 65	\$ 19	\$ 360,682	\$ 37,317	\$ 397,999	2
13,334	513	11,587	327	3,817	1,195	79,054	1,944	160	2	402,425	15,842	418,267	3
7,307	1,267	8,056	103	4,475	430	347,734	100,349	4	18	529,269	110,215	639,484	4
113,243	13,127	48,119	4,579	10,296	1,763	114,868	5,923	381	122	671,016	53,562	724,578	5
132,605	10,482	95,978	5,668	6,761	1,979	634	296	574	145	1,078,565	77,239	1,155,804	6
6,557	327	14,117	530	6,745	2,849	21,410	17,184	75	38	365,042	94,106	459,148	7
57,464	3,535	106,946	5,845	56,448	24,794	85,823	45,718	690	218	4,036,377	316,154	4,352,531	8
25,256	4,184	34,682	350	7,052	508	195,429	7,186	41	17	701,971	31,699	733,670	9
11,438	2,118	10,061	2,029	5,836	6,645	16,587	3,298	42	41	196,005	56,607	252,612	10
393,199	37,686	347,384	20,740	111,419	41,843	927,008	191,674	2,032	620	8,341,352	792,741	9,134,093	11
33,790	6,343	19,985	3,322	3,376	1,990	65,238	10,687	56	128	236,646	54,380	291,026	12
101,371	7,583	53,873	4,694	10,510	3,622	109,738	14,800	275	166	651,814	73,371	725,185	13
15,233	230	11,021	346	2,820	144	3,396	262	118	32	169,244	5,660	174,904	14
51,761	11,146	23,522	1,976	7,667	5,498	30,321	14,738	433	128	358,983	75,601	434,584	15
10,766	669	39,262	1,252	11,348	8,713	157,538	58,351	68	27	1,289,752	144,378	1,434,130	16
635	83	2,208	18	461	775	5,145	264	—	41	67,505	5,027	72,532	17
23,038	1,120	44,143	1,771	21,882	9,098	26,831	19,449	198	64	1,871,119	133,411	2,004,530	18
67,848	10,639	82,120	7,018	29,075	14,909	308,617	76,113	269	189	2,116,061	298,063	2,414,124	19
90,349	3,837	72,384	1,647	27,294	1,471	255,000	22,231	617	31	1,625,921	67,906	1,693,827	20
1,592	3,964	1,134	1,304	3,014	4,377	34,816	25,221	2	186	45,693	65,056	110,749	21
393,199	37,686	347,384	20,740	111,419	41,843	927,008	191,674	2,032	620	8,341,352	792,741	9,134,093	22
268,756	92,487	682,527	38,879	131,775	27,856	114,333	14,882	2,607	1,008	6,266,256	417,634	6,683,890	23
45,220	2,606	34,832	1,316	10,095	1,537	18,483	1,731	261	152	560,463	23,704	536,759	24
776	43	1,320	108	707	157	12,928	3,764	64	3	21,536	4,786	26,322	25
271	12	334	5	117	25	3,121	340	3	1	10,861	616	11,477	26
70	—	6	—	18	—	7,659	200	—	—	15,453	212	15,665	27
986	53	1,355	—	94	3	50,581	4,972	—	—	87,675	6,086	93,761	28
2,680	518	7,537	605	2,308	630	974	184	15	15	25,257	3,649	28,906	29
133	4	977	14	270	117	2,614	930	—	—	35,045	3,132	38,177	30
173	9	237	21	137	100	881	507	2	1	2,917	1,093	4,010	31
4,165	382	5,710	306	2,875	1,163	2,495	1,094	40	11	160,551	14,005	174,556	32
17	—	15	—	—	—	310	4	—	—	8,348	513	8,861	33
185	25	373	63	494	107	21	9	1	4	2,038	1,277	3,315	34
626	28	639	16	109	24	500	24	2	2	8,450	213	8,663	35
566	13	627	3	201	125	422	101	5	—	26,511	642	27,153	36
1,498	163	1,233	140	201	55	1,085	70	2	7	6,585	937	7,522	37
5,790	17	5,168	1	1,891	40	25,795	3,079	—	—	192,043	5,409	197,452	38
1,966	535	3,973	509	2,279	385	1,695	1,118	19	5	66,745	17,227	83,972	39
9,681	831	21,546	1,652	12,603	3,269	8,352	4,414	93	15	379,920	44,403	424,323	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies

By Income Classes

1948 TAXATION YEAR—QUEBEC

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	1,023	670	495	345	280	904	587
	Assets							
2	Cash.....	\$ 5,365	\$ 3,550	\$ 1,954	\$ 1,863	\$ 1,794	\$ 8,986	\$ 6,147
3	Government Securities.....	1,499	848	1,033	840	899	4,503	2,883
4	Other Securities.....	23,879	16,404	6,733	4,075	8,842	26,152	14,410
5	Receivables.....	11,144	14,521	8,897	6,548	5,550	25,354	24,135
6	Inventories.....	33,561	10,046	9,370	7,222	6,616	30,208	27,786
7	Land.....	4,420	2,425	1,343	1,206	715	5,355	4,608
8	Buildings and Equipment.....	23,063	19,431	18,802	14,236	8,106	47,238	43,812
9	Investment in Subsidiaries.....	1,070	888	3,734	2,025	607	22,921	5,187
10	Other Assets.....	3,426	2,863	3,109	1,990	1,298	7,297	4,849
11	Total.....	107,427	70,976	54,975	40,005	34,427	178,014	133,817
	Liabilities and Capital							
12	Bank Loans.....	8,056	7,131	7,325	5,430	3,078	14,124	12,211
13	Payables.....	35,019	16,863	8,677	8,328	5,161	20,536	20,940
14	Tax Liabilities.....	484	635	730	641	510	3,014	2,700
15	Other Liabilities.....	10,578	4,748	3,328	2,696	2,403	11,485	14,953
16	Funded Debt.....	9,633	9,509	5,099	4,040	2,152	33,329	10,915
17	Liability Reserves.....	201	45	17	43	11	153	466
18	Depreciation Reserves.....	5,587	6,133	6,060	4,241	3,168	17,553	17,690
19	Capital Stock.....	23,418	22,054	16,747	12,051	12,409	60,363	29,650
20	Surplus.....	16,538	6,470	8,091	6,494	6,263	25,886	25,241
21	Less <i>Deficit</i>	2,087	2,612	1,099	3,959	728	8,429	949
22	Total.....	107,427	70,976	54,975	40,005	34,427	178,014	133,817
23	Gross Sales or Revenue.....	81,713	147,777	71,647	51,858	48,621	214,469	189,097
24	Current Year Profit.....	432	948	1,210	1,194	1,242	6,497	7,231
	Selected Revenues and Charges							
25	Rentals Received.....	1,231	828	861	452	305	1,906	1,725
26	Bond Interest Received.....	112	40	50	40	28	147	122
27	Taxable Dividends Received.....	24	17	27	27	16	158	132
28	Non-Taxable Dividends Received.....	2,029	850	359	125	257	1,143	654
29	Rentals Paid.....	897	891	736	525	436	1,837	1,585
30	Bond Interest Paid.....	130	116	4	65	10	109	61
31	Mortgage Interest Paid.....	128	107	124	87	31	196	311
32	Depreciation Charged.....	1,212	1,166	1,247	903	539	3,439	3,431
33	Depletion Charged.....	173	13	12	3	6	99	11
34	Amortization Charged.....	32	42	54	15	10	175	73
35	Charitable Donations.....	110	49	69	53	35	197	149
36	Pension Payments Claimed.....	19	9	8	16	13	82	34
37	Bad Debt Write Off.....	162	171	163	133	99	518	452
38	Dividends Charged.....	697	288	451	108	239	1,102	873
39	Fixed Assets Sold.....	641	491	372	252	217	1,271	877
40	Capital Expenditures.....	6,090	3,113	3,179	2,446	1,184	5,966	6,322

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes

1948 TAXATION YEAR—QUEBEC

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
323	214	618	408	331	132	73	77	15	6,495	1
\$ 6,207	\$ 3,855	\$ 20,851	\$ 24,724	\$ 40,606	\$ 26,506	\$ 26,719	\$ 74,454	\$ 107,101	\$ 360,682	2
3,292	4,242	10,934	18,511	25,153	36,116	40,573	100,454	150,645	402,425	3
5,366	6,522	88,418	49,329	49,528	31,791	20,244	91,560	86,016	529,269	4
15,514	12,503	52,976	46,221	71,900	48,436	51,594	196,498	79,225	671,016	5
14,270	13,396	49,972	52,685	79,467	77,051	82,639	283,637	300,639	1,078,565	6
1,851	4,197	10,168	12,213	13,432	21,252	35,074	136,658	110,125	365,042	7
23,129	18,444	80,416	101,783	132,736	153,368	212,648	795,726	2,343,439	4,036,377	8
2,360	5,145	28,495	12,826	69,406	42,363	28,279	158,766	317,899	701,971	9
3,189	2,231	14,870	6,989	11,570	15,231	7,685	58,596	50,812	196,005	10
75,178	70,535	357,100	325,281	493,798	452,114	505,455	1,896,349	3,545,901	8,341,352	11
6,767	6,880	21,665	23,585	27,293	18,554	18,305	53,989	2,253	236,646	12
12,655	8,821	47,443	38,772	53,885	56,443	73,970	105,560	138,741	651,814	13
2,003	1,695	7,501	8,905	15,311	11,843	16,048	44,961	52,263	169,244	14
4,493	6,220	23,446	24,707	20,598	27,578	18,438	91,602	91,710	358,983	15
4,704	3,593	38,886	23,137	35,872	49,793	60,657	289,898	708,535	1,289,752	16
124	110	740	210	2,619	820	3,217	11,202	47,527	67,505	17
9,151	8,692	34,422	44,671	63,756	71,708	107,698	424,367	1,046,222	1,871,119	18
20,303	17,301	110,577	86,268	108,579	93,601	91,303	480,714	930,723	2,116,061	19
17,349	17,372	85,475	84,602	166,206	121,774	115,819	394,414	527,927	1,625,921	20
2,371	149	13,055	9,576	321	—	—	358	—	45,693	21
75,178	70,535	357,100	325,281	493,798	452,114	505,455	1,896,349	3,545,901	8,341,352	22
130,443	104,211	391,710	374,819	597,231	497,086	536,411	1,501,565	1,327,598	6,266,256	23
5,612	4,746	21,956	28,726	50,778	45,611	50,676	153,529	180,075	560,463	24
536	799	2,518	1,995	2,363	631	761	2,118	2,507	21,536	25
96	127	636	691	1,201	738	565	2,026	4,242	10,861	26
73	121	1,090	1,244	1,836	335	40	3,046	7,267	15,453	27
584	384	2,040	1,203	23,426	2,583	1,845	26,028	24,165	87,675	28
919	778	2,218	1,861	2,753	1,445	1,898	2,890	3,588	25,257	29
65	11	663	549	879	1,685	2,045	6,788	21,865	35,045	30
100	173	269	215	153	27	142	849	5	2,917	31
1,781	1,247	4,598	6,056	6,743	8,526	9,068	33,567	77,028	160,551	32
63	111	261	116	134	425	1,342	4,304	1,275	8,348	33
42	54	106	148	165	484	256	185	197	2,038	34
379	112	373	415	567	444	495	3,108	1,895	8,450	35
26	39	213	430	883	1,225	1,125	7,938	14,451	26,511	36
252	260	517	713	844	490	344	1,395	72	6,585	37
351	582	2,914	5,201	14,168	8,466	10,936	62,930	82,737	192,043	38
499	642	2,161	1,974	3,449	4,885	5,209	15,393	28,412	66,745	39
2,805	3,201	10,032	15,683	14,877	18,718	30,526	79,688	176,090	379,920	40

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1948 TAXATION YEAR—ONTARIO

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	87	53	99	411	3,108	929	404	91	363	147
	Assets										
2	Cash.....	\$ 1,293	\$ 172	\$ 66,819	\$ 10,938	\$ 235,019	\$ 6,106	\$ 7,579	\$ 167	\$ 19,614	\$ 1,097
3	Government Securities.....	1,685	589	33,399	6,333	177,096	5,202	5,929	345	25,073	281
4	Other Securities.....	2,435	440	25,432	15,470	113,446	4,376	4,371	276	12,233	211
5	Receivables.....	4,199	622	22,813	3,758	501,534	22,355	34,897	1,608	19,448	1,794
6	Inventories.....	8,478	945	60,116	9,149	1,102,910	60,133	16,558	1,210	20,512	534
7	Land.....	4,132	1,335	168,568	145,802	122,870	5,358	2,484	147	61,900	839
8	Buildings and Equipment.....	13,079	3,890	256,879	74,194	2,090,389	122,304	51,170	3,251	411,058	16,671
9	Investment in Subsidiaries.....	525	430	72,565	17,040	344,037	10,821	6,886	398	26,804	596
10	Other Assets.....	1,243	443	17,600	72,180	97,116	13,736	4,213	821	21,924	1,759
11	Total.....	37,069	8,866	724,191	354,864	4,784,417	250,391	134,087	8,223	618,566	23,782
	Liabilities and Capital										
12	Bank Loans.....	2,378	1,135	1,824	3,184	150,426	32,617	15,339	2,111	11,387	2,126
13	Payables.....	2,795	561	17,061	9,884	392,095	26,597	23,237	1,818	24,670	1,670
14	Tax Liabilities.....	674	3	16,776	146	141,958	2,548	5,028	70	7,185	149
15	Other Liabilities.....	8,591	1,908	3,306	12,368	247,665	45,474	11,181	1,046	29,388	1,841
16	Funded Debt.....	376	608	1,592	14,783	265,080	31,055	2,926	210	158,426	2,983
17	Liability Reserves.....	226	4	9,402	1,107	32,784	235	595	2	3,044	4
18	Depreciation Reserves.....	7,796	1,836	218,493	33,584	1,129,893	36,312	29,886	1,179	148,450	6,787
19	Capital Stock.....	6,171	3,463	233,746	278,728	1,009,699	66,263	15,390	2,036	148,769	7,654
20	Surplus.....	8,577	710	223,361	20,225	1,423,091	25,274	30,891	451	91,700	1,569
21	Less <i>Deficit</i>	<i>515</i>	<i>1,362</i>	<i>1,370</i>	<i>19,145</i>	<i>8,274</i>	<i>15,984</i>	<i>386</i>	<i>700</i>	<i>4,453</i>	<i>1,001</i>
22	Total.....	37,069	8,866	724,191	354,864	4,784,417	250,391	134,087	8,223	618,566	23,782
23	Gross Sales or Revenue.....	35,044	5,763	277,799	30,939	5,588,048	195,927	73,167	2,557	187,921	12,662
24	Current Year Profit or <i>Loss</i>	2,073	<i>432</i>	58,392	<i>5,751</i>	532,581	<i>12,707</i>	13,727	<i>650</i>	27,224	<i>784</i>
	Selected Revenues and Charges										
25	Rentals Received.....	40	21	325	77	6,569	666	331	13	2,489	86
26	Bond Interest Received.....	44	5	1,054	194	3,039	138	206	9	482	6
27	Taxable Dividends Received.....	1	2	847	—	8,075	3	8	—	37	—
28	Non-Taxable Dividends Received.....	21	14	11,419	1,063	21,497	139	234	9	1,321	4
29	Rentals Paid.....	64	119	99	108	12,475	1,313	415	27	1,405	167
30	Bond Interest Paid.....	3	—	2	420	6,872	387	52	—	4,975	78
31	Mortgage Interest Paid.....	9	7	43	1	694	149	42	3	308	34
32	Depreciation Charged.....	1,154	271	9,037	2,198	108,756	5,363	6,261	311	11,934	1,039
33	Depletion Charged.....	160	86	30,445	1,298	1,369	78	32	—	260	5
34	Amortization Charged.....	13	1	4,958	2,511	909	190	18	1	131	16
35	Charitable Donations.....	14	2	385	5	3,610	75	112	24	206	3
36	Pension Payments Claimed.....	21	—	3,968	29	19,410	214	124	1	686	5
37	Bad Debt Write Off.....	33	13	61	55	3,774	456	257	37	114	28
38	Dividends Charged.....	282	23	64,740	1,134	140,536	568	2,243	10	8,371	12
39	Fixed Assets Sold.....	464	188	1,304	2,113	52,747	15,088	2,765	216	5,184	1,350
40	Capital Expenditures.....	1,661	324	23,083	24,753	282,487	40,098	9,572	686	16,904	1,868

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1948 TAXATION YEAR—ONTARIO

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
1,376	380	1,541	292	848	412	853	350	8	4	8,687	3,069	11,756	1
\$ 29,549	\$ 2,542	\$ 43,059	\$ 982	\$ 16,072	\$ 1,392	\$ 42,006	\$ 9,192	\$ 112	\$ 18	\$ 461,122	\$ 32,606	\$ 493,728	2
15,968	329	31,532	525	8,845	400	176,041	8,586	204	16	475,772	22,606	498,378	3
11,172	943	24,275	474	13,513	879	586,878	94,349	27	22	793,782	117,440	911,222	4
113,909	7,699	84,054	2,207	13,146	1,648	177,236	6,376	492	244	971,728	48,311	1,020,039	5
142,876	14,910	195,310	5,077	8,585	1,260	1,876	338	89	290	1,557,310	93,846	1,651,156	6
10,038	636	37,335	839	21,851	3,073	55,107	14,775	46	5	484,331	172,809	657,140	7
88,182	7,915	191,445	10,053	123,546	21,025	167,339	37,735	1,435	142	3,394,522	297,180	3,691,702	8
21,149	3,490	39,532	184	16,348	426	96,792	43,428	8	3	624,646	76,816	701,462	9
16,310	4,166	22,226	1,853	14,832	4,406	11,646	4,863	127	48	207,237	104,275	311,512	10
449,153	42,630	668,768	22,194	236,738	34,509	1,314,921	219,642	2,540	788	8,970,450	965,889	9,936,339	11
36,445	4,886	35,246	2,824	11,200	2,033	52,748	14,382	579	286	317,572	65,584	383,156	12
74,989	8,789	101,074	4,287	17,623	3,873	224,796	10,728	476	33	878,816	68,240	947,056	13
16,672	435	20,972	94	4,509	212	7,401	584	103	—	221,278	4,241	225,519	14
58,646	9,106	79,013	2,553	10,094	5,836	163,743	5,625	57	173	611,684	85,930	697,614	15
14,925	1,517	25,775	1,693	28,222	8,418	267,517	26,463	88	—	764,927	87,730	852,657	16
1,115	117	25,794	6	209	67	2,000	107	14	—	75,183	1,649	76,832	17
38,822	2,197	94,585	3,598	51,844	5,950	63,765	9,224	644	60	1,784,178	100,727	1,884,905	18
86,352	11,543	101,774	7,237	60,522	11,788	285,834	101,313	339	95	1,948,596	490,120	2,438,716	19
124,808	7,368	186,385	1,461	55,822	1,432	265,410	63,275	240	154	2,410,285	121,919	2,532,204	20
3,621	3,328	1,850	1,559	3,307	5,100	18,293	12,059	—	13	42,069	60,251	102,320	21
449,153	42,630	668,768	22,194	236,738	34,509	1,314,921	219,642	2,540	788	8,970,450	965,889	9,936,339	22
1,227,411	76,104	1,556,198	39,005	225,286	25,542	138,616	17,373	3,186	1,492	9,312,676	407,364	9,720,040	23
60,446	2,454	85,603	1,007	21,917	1,728	35,923	2,125	202	29	838,088	27,667	810,421	24
1,756	104	3,560	229	4,356	422	20,040	3,550	8	3	39,474	5,171	44,645	25
295	11	734	16	344	15	5,349	291	6	—	11,553	685	12,238	26
32	—	126	—	57	—	6,899	40	—	—	16,082	45	16,127	27
1,155	79	2,967	18	1,380	21	26,944	6,832	—	—	66,938	8,179	75,117	28
3,437	453	18,543	542	5,058	808	1,565	246	7	1	43,068	3,784	46,852	29
277	16	721	9	536	151	4,804	267	—	—	18,242	1,328	19,570	30
187	19	303	41	514	172	1,162	275	1	—	3,263	701	3,964	31
5,836	552	9,762	637	5,938	1,312	5,056	993	245	10	163,979	12,686	176,665	32
13	39	9	—	—	—	21	1	—	—	32,309	1,507	33,816	33
237	33	1,747	42	461	347	97	99	2	—	8,573	3,240	11,813	34
559	48	1,593	21	398	10	407	55	9	—	7,293	243	7,536	35
1,151	165	2,062	5	261	4	850	66	—	—	28,533	489	29,022	36
1,592	178	2,261	101	147	40	443	65	8	9	8,690	982	9,672	37
8,626	142	17,842	23	5,527	122	30,388	3,244	23	9	278,578	5,287	283,865	38
3,887	565	4,704	1,040	3,412	1,016	2,930	2,524	108	13	77,505	24,113	101,618	39
14,806	1,953	30,690	2,279	14,556	5,898	25,302	5,662	388	29	419,449	83,550	502,999	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies

By Income Classes

1948 TAXATION YEAR—ONTARIO

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	1,092	661	520	440	363	1,194	711
	Assets							
2	Cash.....	\$ 5,090	\$ 2,227	\$ 2,699	\$ 2,477	\$ 2,200	\$ 9,611	\$ 7,271
3	Government Securities.....	1,873	1,750	1,705	2,854	1,201	7,547	4,774
4	Other Securities.....	17,613	4,350	3,589	4,374	20,379	22,718	7,397
5	Receivables.....	6,938	10,837	5,458	6,367	6,518	25,724	21,138
6	Inventories.....	9,601	9,240	7,232	10,959	7,658	35,110	23,943
7	Land.....	5,278	4,375	2,585	3,086	3,518	11,047	5,837
8	Buildings and Equipment.....	27,804	20,181	18,107	27,593	19,406	73,502	52,513
9	Investment in Subsidiaries.....	4,608	1,702	2,016	3,151	2,281	65,374	4,553
10	Other Assets.....	7,615	4,774	3,000	3,893	3,540	11,549	9,430
11	Total.....	86,420	59,436	46,391	64,754	66,701	262,182	136,856
	Liabilities and Capital							
12	Bank Loans.....	5,587	6,041	3,966	7,095	6,977	16,519	12,274
13	Payables.....	9,207	10,498	6,030	5,816	5,990	25,923	16,511
14	Tax Liabilities.....	385	445	523	559	585	3,228	2,798
15	Other Liabilities.....	7,033	5,762	3,962	5,388	5,449	30,236	11,993
16	Funded Debt.....	10,695	3,827	4,445	7,046	9,148	33,277	10,728
17	Liability Reserves.....	67	44	26	148	111	852	184
18	Depreciation Reserves.....	9,408	7,260	6,891	12,443	6,995	31,927	22,567
19	Capital Stock.....	43,178	20,316	16,212	17,274	26,209	75,991	34,334
20	Surplus.....	12,279	7,525	7,589	13,383	6,673	48,676	27,073
21	Less <i>Deficit</i>	11,419	2,282	3,253	4,398	1,436	4,447	1,606
22	Total.....	86,420	59,436	46,391	64,754	66,701	262,182	136,856
23	Gross Sales or Revenue.....	69,478	67,752	54,804	63,468	58,046	238,692	192,531
24	Current Year Profit.....	448	960	1,288	1,518	1,622	8,544	8,695
	Selected Revenues and Charges							
25	Rentals Received.....	1,501	1,059	1,001	804	1,130	2,845	1,785
26	Bond Interest Received.....	75	73	42	78	38	397	134
27	Taxable Dividends Received.....	45	6	12	37	6	26	41
28	Non-Taxable Dividends Received.....	1,978	158	103	139	1,441	1,252	238
29	Rentals Paid.....	1,152	773	653	677	513	2,199	1,539
30	Bond Interest Paid.....	134	48	24	17	176	288	76
31	Mortgage Interest Paid.....	234	85	168	150	132	364	276
32	Depreciation Charged.....	1,494	1,361	1,103	1,188	1,163	4,697	3,504
33	Depletion Charged.....	8	6	3	7	19	211	25
34	Amortization Charged.....	73	53	45	73	53	190	167
35	Charitable Donations.....	32	34	38	34	39	248	133
36	Pension Payments Claimed.....	51	22	35	29	124	184	131
37	Bad Debt Write Off.....	168	173	123	111	129	448	294
38	Dividends Charged.....	1,321	230	239	201	862	6,374	1,785
39	Fixed Assets Sold.....	1,498	1,297	690	1,398	433	3,067	1,555
40	Capital Expenditures.....	4,977	3,061	2,139	2,178	3,371	12,369	8,147

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1948 TAXATION YEAR—ONTARIO

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
532	360	989	691	629	248	125	110	22	8,687	1
\$ 6,816	\$ 4,401	\$ 25,061	\$ 31,602	\$ 65,097	\$ 47,852	\$ 50,503	\$ 80,105	\$ 118,110	\$ 461,122	2
6,392	4,376	23,443	30,861	80,503	57,107	91,630	97,509	62,247	475,772	3
10,576	7,877	61,315	59,187	153,223	129,956	115,716	50,421	125,091	793,782	4
27,356	14,703	63,905	75,978	123,412	103,421	115,668	203,135	161,170	971,728	5
24,170	19,716	76,293	94,535	152,912	156,497	146,687	332,315	450,442	1,557,310	6
3,519	2,724	20,284	27,643	30,227	18,956	88,013	113,324	143,915	484,331	7
37,991	39,575	147,987	189,960	316,783	288,928	272,193	954,397	907,602	3,394,522	8
2,559	3,354	23,797	24,354	47,191	42,244	59,372	119,957	218,133	624,646	9
7,440	3,766	16,055	17,754	22,006	20,705	19,735	29,594	26,381	207,237	10
126,819	100,492	458,140	551,874	991,354	865,666	959,517	1,980,757	2,213,091	8,970,450	11
10,466	8,338	42,252	30,573	51,397	27,137	15,102	42,391	31,457	317,572	12
15,096	11,463	54,343	55,457	137,858	96,840	136,329	121,505	169,950	878,816	13
2,831	2,766	10,713	13,686	25,485	23,181	21,622	56,194	56,277	221,278	14
18,323	10,789	45,262	37,417	84,314	51,113	90,619	121,403	82,621	611,684	15
5,293	4,313	40,422	41,540	91,721	57,411	117,957	179,993	147,111	764,927	16
180	91	588	1,431	2,255	2,236	4,254	10,126	52,590	75,183	17
17,744	16,799	74,024	98,327	160,441	151,053	139,642	473,219	555,438	1,784,178	18
29,578	22,547	96,679	137,845	182,771	176,534	197,433	455,087	416,608	1,948,596	19
28,852	24,349	97,019	139,017	257,700	280,247	238,025	520,839	701,039	2,410,285	20
1,544	963	3,162	3,419	2,588	86	1,466	—	—	42,069	21
126,819	100,492	458,140	551,874	991,354	865,666	959,517	1,980,757	2,213,091	8,970,450	22
188,338	145,425	570,114	676,976	1,022,067	894,730	740,448	1,942,817	2,386,990	9,312,676	23
9,183	8,063	35,286	49,004	97,512	87,146	85,779	213,686	229,354	838,088	24
1,548	893	3,023	3,732	2,698	2,304	3,792	8,650	2,709	39,474	25
175	136	608	784	2,025	1,608	2,398	1,313	1,669	11,553	26
92	13	105	317	307	265	227	1,058	13,525	16,082	27
281	375	3,764	1,556	6,010	15,119	8,802	8,163	17,559	66,938	28
1,330	993	3,210	2,908	5,701	3,765	2,550	8,787	6,318	43,068	29
18	46	495	716	1,015	1,641	4,329	5,002	4,217	18,242	30
176	131	362	310	612	154	14	83	12	3,263	31
2,464	1,999	8,714	10,783	15,855	14,171	13,730	34,561	47,192	163,979	32
9	26	224	568	1,464	749	3,528	6,625	18,837	32,309	33
96	80	264	449	666	367	653	4,874	470	8,573	34
133	109	381	603	881	758	621	1,304	1,945	7,293	35
144	133	561	1,020	1,655	2,110	2,160	8,048	12,126	28,533	36
391	260	860	929	1,148	712	854	1,098	992	8,690	37
1,080	1,133	8,156	9,863	21,174	26,678	23,301	75,875	100,306	278,578	38
1,516	869	4,038	4,367	6,901	5,447	4,241	14,459	25,729	77,505	39
5,161	3,890	17,384	21,328	34,289	35,320	28,263	102,233	135,339	419,449	40

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions

1948 TAXATION YEAR—MANITOBA

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	19	21	13	17	335	91	59	9	66	38
	Assets										
2	Cash.....	\$ 77	\$ 9	\$ 13,601	\$ 353	\$ 8,147	\$ 313	\$ 914	\$ 53	\$ 3,001	\$ 550
3	Government Securities.....	29	46	13,192	76	7,384	207	483	16	2,640	143
4	Other Securities.....	47	10	834	116	3,949	4	164	9	1,064	204
5	Receivables.....	94	46	7,696	156	18,664	921	4,690	161	5,238	560
6	Inventories.....	182	326	3,316	93	44,560	1,843	3,392	247	25,821	1,388
7	Land.....	224	61	11,709	3,165	4,456	232	72	2	1,222	4,060
8	Buildings and Equipment.....	663	518	25,351	1,529	60,793	6,450	3,200	668	137,502	11,480
9	Investment in Subsidiaries.....	15	—	5,473	159	8,822	374	—	—	8,850	115
10	Other Assets.....	64	48	1,410	1,330	3,438	1,066	406	46	1,702	654
11	Total.....	1,395	1,064	82,582	6,977	160,213	11,410	13,321	1,202	187,040	19,154
	Liabilities and Capital										
12	Bank Loans.....	60	205	2	103	10,511	1,039	1,609	107	12,710	337
13	Payables.....	161	143	2,090	150	13,541	1,526	3,312	502	8,479	6,577
14	Tax Liabilities.....	19	—	3,665	12	6,153	72	734	2	2,531	77
15	Other Liabilities.....	166	168	205	692	5,438	3,740	1,902	262	6,657	1,831
16	Funded Debt.....	127	14	—	123	4,839	795	228	49	38,868	3,229
17	Liability Reserves.....	—	—	602	—	540	1	2	—	1,567	81
18	Depreciation Reserves.....	292	274	21,909	982	30,859	1,401	1,446	252	57,364	4,677
19	Capital Stock.....	512	501	38,558	4,855	36,177	2,468	1,327	74	33,880	9,078
20	Surplus.....	144	21	19,781	101	52,556	989	2,899	44	25,102	427
21	Less <i>Deficit</i>	86	262	4,230	41	401	621	138	90	118	7,160
22	Total.....	1,395	1,064	82,582	6,977	160,213	11,410	13,321	1,202	187,040	19,154
23	Gross Sales or Revenue.....	1,758	663	42,866	923	236,227	12,189	6,751	245	41,640	5,898
24	Current Year Profit or <i>Loss</i>	88	140	14,351	77	22,464	462	2,202	56	6,200	669
	Selected Revenues and Charges										
25	Rentals Received.....	16	1	—	6	321	28	51	1	340	34
26	Bond Interest Received.....	—	—	229	—	144	2	20	1	121	1
27	Taxable Dividends Received.....	—	—	—	—	29	—	—	—	333	—
28	Non-Taxable Dividends Received.....	—	3	12	3	274	27	1	2	299	16
29	Rentals Paid.....	3	2	3	7	785	86	64	3	360	34
30	Bond Interest Paid.....	—	—	—	4	141	33	—	—	1,455	102
31	Mortgage Interest Paid.....	5	—	—	—	41	4	4	—	17	47
32	Depreciation Charged.....	44	26	861	60	3,444	259	395	126	4,616	524
33	Depletion Charged.....	—	—	6,876	38	52	1	—	—	—	—
34	Amortization Charged.....	—	—	98	—	64	3	5	—	2	—
35	Charitable Donations.....	1	1	17	—	249	5	24	2	70	2
36	Pension Payments Claimed.....	—	—	245	—	509	44	13	—	121	63
37	Bad Debt Write Off.....	14	7	2	—	282	22	26	—	30	2
38	Dividends Charged.....	—	—	14,394	8	4,599	318	17	—	4,473	—
39	Fixed Assets Sold.....	24	42	40	12	1,408	162	99	40	4,671	494
40	Capital Expenditures.....	42	37	674	277	7,785	600	589	250	12,472	877

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1948 TAXATION YEAR—MANITOBA

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
279	71	302	90	203	70	266	77	—	—	1,542	484	2,026	1
\$ 9,431	\$ 258	\$ 10,963	\$ 208	\$ 1,865	\$ 111	\$ 5,028	\$ 730	—	—	\$ 53,027	\$ 2,585	\$ 55,612	2
5,763	259	6,667	129	860	141	7,117	4,067	—	—	44,135	5,084	49,219	3
8,658	554	1,765	55	1,108	632	57,603	2,919	—	—	75,192	4,503	79,695	4
24,509	1,997	14,390	538	1,115	333	9,974	497	—	—	86,370	5,209	91,579	5
64,417	1,432	39,421	1,744	1,035	178	300	11	—	—	182,444	7,262	189,706	6
2,781	83	1,514	56	2,701	242	11,313	5,614	—	—	35,992	13,515	49,507	7
31,234	1,195	16,538	1,404	16,490	3,209	38,739	4,117	—	—	330,510	30,570	361,080	8
14,447	373	15,174	16	1,057	417	10,131	1,244	—	—	63,969	2,698	66,667	9
2,937	609	5,301	795	1,720	662	1,754	444	—	—	18,732	5,654	24,386	10
164,177	6,760	111,733	4,945	27,951	5,925	141,959	19,643	—	—	890,371	77,080	967,451	11
28,610	1,170	2,464	705	450	738	4,634	244	—	—	61,050	4,648	65,698	12
18,826	1,551	12,096	915	1,656	562	22,554	1,373	—	—	82,715	13,299	96,014	13
5,001	42	4,005	19	648	30	1,036	37	—	—	23,792	291	24,083	14
8,673	1,357	5,882	838	2,926	713	14,201	811	—	—	46,050	10,412	56,462	15
945	95	2,190	171	3,554	526	32,895	13,465	—	—	83,646	18,467	102,113	16
268	4	2,142	2	27	2	537	18	—	—	5,685	108	5,793	17
17,401	417	7,288	432	7,113	1,053	18,199	990	—	—	161,871	10,478	172,349	18
35,050	1,605	47,632	2,077	7,328	2,445	34,541	9,397	—	—	235,005	32,500	267,505	19
49,762	710	28,673	291	5,433	349	19,720	845	—	—	204,070	3,777	207,847	20
359	191	639	505	1,184	493	6,358	7,537	—	—	13,513	16,900	30,413	21
164,177	6,760	111,733	4,945	27,951	5,925	141,959	19,643	—	—	890,371	77,080	967,451	22
320,297	15,117	220,868	9,294	28,596	3,973	15,937	1,420	—	—	914,940	49,722	964,662	23
17,308	234	15,484	359	2,285	232	3,382	745	—	—	83,764	2,974	80,790	24
317	15	1,837	13	622	168	5,423	600	—	—	8,927	866	9,793	25
125	16	87	5	15	1	548	200	—	—	1,289	226	1,515	26
11	1	20	—	1	—	51	1	—	—	445	2	447	27
691	22	225	—	70	28	1,096	134	—	—	2,668	235	2,903	28
1,019	68	990	157	555	118	285	23	—	—	4,064	498	4,562	29
7	—	48	2	40	—	41	477	—	—	1,732	618	2,350	30
19	1	28	4	117	30	192	54	—	—	423	140	563	31
1,537	51	957	91	837	179	1,134	102	—	—	13,825	1,418	15,243	32
—	—	—	—	—	—	34	—	—	—	6,962	39	7,001	33
21	2	27	3	10	1	33	7	—	—	260	16	276	34
191	9	155	2	37	3	35	1	—	—	779	25	804	35
355	1	52	—	17	4	10	1	—	—	1,322	113	1,435	36
399	64	374	9	19	5	40	6	—	—	1,186	115	1,301	37
2,688	52	1,387	9	366	—	1,416	51	—	—	29,340	438	29,778	38
581	35	434	91	262	234	543	94	—	—	8,062	1,204	9,266	39
3,044	138	2,473	395	1,473	463	1,481	372	—	—	30,033	3,409	33,442	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes**

1948 TAXATION YEAR—MANITOBA

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	281	137	122	87	74	210	135
	Assets							
2	Cash.....	\$ 800	\$ 848	\$ 488	\$ 414	\$ 222	\$ 1,200	\$ 1,239
3	Government Securities.....	505	530	634	794	132	1,051	1,181
4	Other Securities.....	2,774	833	1,341	1,803	504	2,814	3,718
5	Receivables.....	1,641	1,124	1,467	907	1,397	4,229	3,204
6	Inventories.....	2,124	1,737	1,476	1,062	1,077	3,777	5,118
7	Land.....	528	545	592	416	241	952	1,080
8	Buildings and Equipment.....	5,151	3,301	3,257	3,281	2,867	8,520	7,802
9	Investment in Subsidiaries.....	262	119	152	196	321	407	766
10	Other Assets.....	1,075	759	769	534	559	1,094	867
11	Total.....	14,860	9,796	10,176	9,407	7,320	24,044	24,975
	Liabilities and Capital							
12	Bank Loans.....	979	454	1,216	496	932	2,267	3,787
13	Payables.....	1,755	1,277	1,074	822	1,362	2,564	2,376
14	Tax Liabilities.....	56	107	136	102	133	541	556
15	Other Liabilities.....	2,647	1,029	793	700	550	1,517	1,742
16	Funded Debt.....	1,016	507	975	555	361	1,542	1,378
17	Liability Reserves.....	8	—	7	4	25	13	91
18	Depreciation Reserves.....	1,627	1,201	1,173	1,446	1,075	3,697	3,247
19	Capital Stock.....	10,080	4,237	4,152	4,002	1,964	7,797	10,332
20	Surplus.....	1,631	1,547	1,611	1,971	1,146	5,282	6,015
21	Less <i>Deficit</i>	<i>4,939</i>	<i>563</i>	<i>961</i>	<i>691</i>	<i>228</i>	<i>1,176</i>	<i>4,549</i>
22	Total.....	14,860	9,796	10,176	9,407	7,320	24,044	24,975
23	Gross Sales or Revenue.....	16,230	11,899	9,265	9,344	8,568	32,073	27,315
24	Current Year Profit.....	110	195	296	300	328	1,520	1,661
	Selected Revenues and Charges							
25	Rentals Received.....	437	238	309	265	188	549	759
26	Bond Interest Received.....	14	16	17	25	2	30	23
27	Taxable Dividends Received.....	—	2	10	4	6	1	3
28	Non-Taxable Dividends Received.....	43	63	51	227	27	59	70
29	Rentals Paid.....	281	135	106	127	122	384	281
30	Bond Interest Paid.....	—	—	6	1	2	5	25
31	Mortgage Interest Paid.....	34	17	33	23	13	49	37
32	Depreciation Charged.....	304	190	258	157	197	514	429
33	Depletion Charged.....	—	—	—	—	—	—	5
34	Amortization Charged.....	21	6	5	2	7	23	35
35	Charitable Donations.....	11	9	8	7	9	38	39
36	Pension Payments Claimed.....	3	5	—	16	4	9	4
37	Bad Debt Write Off.....	38	19	21	31	20	45	56
38	Dividends Charged.....	44	36	87	223	14	363	216
39	Fixed Assets Sold.....	127	93	86	128	286	451	578
40	Capital Expenditures.....	708	473	685	189	432	1,360	583

Bold italic figures denote deficit.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes**

1948 TAXATION YEAR—MANITOBA

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	Over \$1,000,000	Total Profit Companies	
92	52	149	74	73	30	16	10	1,542	1
\$ 1,224	\$ 863	\$ 2,773	\$ 2,252	\$ 5,472	\$ 4,578	\$ 8,090	\$ 22,564	\$ 53,027	2
662	766	3,177	3,042	4,248	4,959	3,914	18,540	44,135	3
1,813	294	10,067	5,097	24,431	10,131	8,009	1,563	75,192	4
3,568	1,636	8,311	9,807	14,778	8,439	7,258	18,604	86,370	5
4,548	2,279	8,511	9,581	29,470	24,546	42,036	45,102	182,444	6
1,225	597	2,769	2,135	4,552	7,960	1,669	10,731	35,992	7
6,699	3,584	13,357	17,588	41,244	61,667	29,965	122,227	330,510	8
1,637	642	719	4,384	6,006	16,303	7,125	24,930	63,969	9
778	506	1,899	984	1,898	1,394	869	4,747	18,732	10
22,154	11,167	51,583	54,870	132,099	139,977	108,935	269,008	890,371	11
3,071	955	3,776	6,751	12,060	5,959	16,817	1,530	61,050	12
2,858	1,285	5,409	4,903	9,485	24,181	10,064	13,300	82,715	13
734	357	1,629	1,459	3,350	3,371	3,238	8,023	23,792	14
1,029	1,403	2,543	2,633	7,718	14,937	4,402	2,407	46,050	15
988	925	2,410	2,383	26,166	16,887	153	27,400	83,646	16
69	8	108	467	398	249	270	3,968	5,685	17
2,956	1,338	5,924	7,318	22,742	33,274	19,615	55,238	161,871	18
5,916	2,122	13,993	15,794	26,016	17,125	18,746	92,729	235,005	19
4,636	2,848	15,949	13,162	24,235	23,994	35,630	64,413	204,070	20
<i>103</i>	<i>74</i>	<i>158</i>	—	<i>71</i>	—	—	—	<i>13,513</i>	21
22,154	11,167	51,583	54,870	132,099	139,977	108,935	269,008	890,371	22
34,456	17,884	71,999	69,961	154,284	85,420	140,334	225,908	914,940	23
1,587	1,152	5,034	5,229	11,388	10,569	11,198	33,197	83,764	24
471	221	618	362	729	1,815	254	1,712	8,927	25
28	13	99	114	291	315	23	279	1,289	26
7	—	29	1	—	—	382	—	445	27
164	8	344	201	214	290	617	290	2,668	28
265	88	491	259	504	237	667	117	4,064	29
5	—	31	32	133	412	5	1,075	1,732	30
31	33	49	49	39	5	11	—	423	31
399	241	789	957	2,027	2,459	1,234	3,670	13,825	32
5	1	24	—	182	222	24	6,499	6,962	33
13	4	14	16	69	45	—	—	260	34
30	17	90	79	116	89	69	168	779	35
13	15	39	40	231	225	321	397	1,322	36
49	31	123	131	173	24	216	209	1,186	37
160	105	1,118	880	1,802	1,826	4,940	17,526	29,340	38
188	69	242	341	391	830	2,437	1,815	8,062	39
901	553	1,649	1,691	3,462	6,003	2,650	8,694	30,033	40

Bold italic figures denote deficit.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions**

1948 TAXATION YEAR—SASKATCHEWAN

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	24	10	5	17	87	22	25	4	38	13
	Assets										
2	Cash.....	\$ 178	\$ 15	\$ 651	\$ 91	\$ 1,799	\$ 20	\$ 308	\$ 5	\$ 204	\$ 17
3	Government Securities.....	199	32	37	—	1,464	22	174	2	52	17
4	Other Securities.....	301	123	18	37	1,077	23	367	—	81	2
5	Receivables.....	239	15	69	83	3,050	200	2,017	52	493	38
6	Inventories.....	304	64	95	40	5,367	222	437	10	555	13
7	Land.....	990	365	861	9,755	715	12	82	1	136	8
8	Buildings and Equipment.....	767	401	1,471	737	12,319	631	2,722	253	7,141	602
9	Investment in Subsidiaries.....	259	13	754	1	957	—	3	—	19	89
10	Other Assets.....	94	40	55	2,008	504	99	78	15	693	182
11	Total.....	3,331	1,068	4,011	12,752	27,252	1,229	6,188	338	9,374	968
	Liabilities and Capital										
12	Bank Loans.....	24	29	41	279	2,267	232	1,404	2	494	105
13	Payables.....	244	39	102	200	1,916	254	706	16	387	54
14	Tax Liabilities.....	38	1	160	4	1,029	10	97	—	138	1
15	Other Liabilities.....	154	36	9	672	895	206	799	93	576	71
16	Funded Debt.....	51	48	18	33	666	—	206	—	2,477	1
17	Liability Reserves.....	9	—	—	—	15	2	2	—	2	—
18	Depreciation Reserves.....	339	108	2,007	216	7,020	226	1,230	153	2,464	270
19	Capital Stock.....	1,756	787	1,236	8,364	6,287	364	924	33	2,356	403
20	Surplus.....	786	145	570	3,080	7,390	84	866	42	649	94
21	Less <i>Deficit</i>	<i>70</i>	<i>125</i>	<i>132</i>	<i>96</i>	<i>233</i>	<i>149</i>	<i>46</i>	<i>1</i>	<i>169</i>	<i>31</i>
22	Total.....	3,331	1,068	4,011	12,752	27,252	1,229	6,188	338	9,374	968
23	Gross Sales or Revenue.....	1,913	243	2,248	974	39,297	2,483	3,987	86	8,635	596
24	Current Year Profit or <i>Loss</i>	239	<i>17</i>	586	<i>69</i>	4,051	<i>108</i>	360	<i>9</i>	529	<i>42</i>
	Selected Revenues and Charges										
25	Rentals Received.....	19	5	6	1	55	2	18	—	11	2
26	Bond Interest Received.....	7	1	—	—	27	—	12	—	2	2
27	Taxable Dividends Received.....	—	—	—	—	—	—	—	—	—	—
28	Non-Taxable Dividends Received.....	5	1	—	—	7	—	3	—	4	—
29	Rentals Paid.....	3	1	4	3	116	27	12	1	44	5
30	Bond Interest Paid.....	—	—	—	—	9	—	—	—	107	—
31	Mortgage Interest Paid.....	2	2	1	2	1	—	9	—	3	1
32	Depreciation Charged.....	58	27	134	109	511	50	521	54	379	80
33	Depletion Charged.....	—	—	127	1	19	—	—	—	—	—
34	Amortization Charged.....	—	—	—	101	2	—	1	1	—	—
35	Charitable Donations.....	—	—	1	—	27	1	5	—	3	—
36	Pension Payments Claimed.....	—	—	3	—	58	—	1	—	—	—
37	Bad Debt Write Off.....	2	—	—	10	31	2	6	—	4	1
38	Dividends Charged.....	3	21	39	4	2,089	1	2	—	125	—
39	Fixed Assets Sold.....	76	52	80	11	182	18	56	7	125	47
40	Capital Expenditures.....	79	121	155	220	1,559	136	737	15	582	195

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions

1948 TAXATION YEAR—SASKATCHEWAN

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
72	16	265	50	102	39	131	38	—	—	749	209	958	1
2,602	\$ 28	\$ 2,701	\$ 98	\$ 952	\$ 96	\$ 1,288	\$ 204	—	—	\$ 10,683	\$ 574	\$ 11,257	2
1,379	21	1,730	28	583	53	1,117	151	—	—	6,735	326	7,061	3
526	15	703	168	164	79	4,417	715	—	—	7,654	1,162	8,816	4
3,135	204	3,475	240	793	50	1,305	390	—	—	14,576	1,272	15,848	5
6,563	452	10,829	590	1,545	92	14	1	—	—	25,709	1,484	27,193	6
309	49	744	163	727	57	2,320	1,152	—	—	6,884	11,562	18,446	7
3,174	395	6,272	619	6,338	1,108	7,974	2,599	—	—	48,178	7,345	55,523	8
597	—	290	28	126	1	1,088	137	—	—	4,093	269	4,362	9
218	45	732	55	279	72	371	85	—	—	3,024	2,601	5,625	10
18,503	1,209	27,476	1,989	11,507	1,608	19,894	5,434	—	—	127,536	26,595	154,131	11
1,493	413	2,315	179	519	45	378	167	—	—	8,935	1,451	10,386	12
2,132	232	4,106	302	997	182	1,079	267	—	—	11,669	1,546	13,215	13
899	16	1,410	17	337	30	220	4	—	—	4,328	83	4,411	14
916	50	1,395	181	749	89	2,024	393	—	—	7,517	1,791	9,308	15
455	23	359	50	854	168	2,413	3,095	—	—	7,499	3,418	10,917	16
80	—	21	—	82	—	45	6	—	—	256	8	264	17
1,224	95	2,296	242	2,641	401	2,839	764	—	—	22,060	2,475	24,535	18
7,031	288	6,647	856	2,184	669	7,805	4,084	—	—	36,226	15,848	52,074	19
4,409	177	9,056	302	3,163	177	3,760	463	—	—	30,649	4,564	35,213	20
136	85	129	140	19	153	669	3,809	—	—	1,603	4,589	6,192	21
18,503	1,209	27,476	1,989	11,507	1,608	19,894	5,434	—	—	127,536	26,595	154,131	22
17,942	1,671	68,309	3,498	18,462	1,895	2,873	610	—	—	193,666	12,056	205,722	23
3,299	<i>91</i>	4,515	<i>94</i>	1,404	<i>74</i>	593	<i>85</i>	—	—	15,576	<i>589</i>	14,987	24
78	7	105	3	163	19	1,193	218	—	—	1,648	257	1,905	25
25	4	26	—	9	6	47	1	—	—	155	14	169	26
1	1	—	—	—	—	3	—	—	—	4	1	5	27
15	—	5	—	1	1	164	9	—	—	204	11	215	28
143	11	519	36	190	72	39	15	—	—	1,070	171	1,241	29
—	—	1	—	14	—	19	38	—	—	150	38	188	30
1	—	8	1	26	1	80	16	—	—	131	23	154	31
227	15	395	40	309	59	221	46	—	—	2,755	480	3,235	32
—	—	—	—	—	—	—	—	—	—	146	1	147	33
5	1	28	1	10	3	9	8	—	—	55	115	170	34
25	—	51	2	16	1	4	—	—	—	132	4	136	35
25	—	24	—	8	—	4	—	—	—	123	—	123	36
110	2	117	5	35	2	7	1	—	—	312	23	335	37
123	13	416	1	177	1	195	78	—	—	3,169	119	3,288	38
612	24	202	54	60	5	338	9	—	—	1,731	227	1,958	39
551	107	1,028	120	856	106	615	76	—	—	6,162	1,096	7,258	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes**

1948 TAXATION YEAR—SASKATCHEWAN

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies.....	139	81	56	49	44	133
	Assets						
2	Cash.....	\$ 411	\$ 727	\$ 211	\$ 174	\$ 366	\$ 741
3	Government Securities.....	134	102	193	57	166	595
4	Other Securities.....	276	577	207	90	277	1,958
5	Receivables.....	516	425	367	314	583	1,942
6	Inventories.....	872	602	387	704	676	2,479
7	Land.....	333	405	256	116	208	707
8	Buildings and Equipment.....	2,732	2,015	1,120	1,251	1,685	4,805
9	Investment in Subsidiaries.....	104	1,023	92	4	33	147
10	Other Assets.....	272	285	121	62	155	358
11	Total.....	5,650	6,161	2,954	2,772	4,149	13,732
	Liabilities and Capital						
12	Bank Loans.....	437	321	198	156	285	770
13	Payables.....	741	505	414	324	580	1,218
14	Tax Liabilities.....	77	54	55	71	61	431
15	Other Liabilities.....	676	704	245	220	269	1,699
16	Funded Debt.....	381	465	280	83	433	675
17	Liability Reserves.....	15	23	—	3	—	23
18	Depreciation Reserves.....	815	549	302	373	652	1,967
19	Capital Stock.....	2,484	1,832	946	997	1,405	4,470
20	Surplus.....	542	1,897	598	569	614	2,706
21	Less <i>Deficit</i>	<i>518</i>	<i>189</i>	<i>84</i>	<i>24</i>	<i>150</i>	<i>227</i>
22	Total.....	5,650	6,161	2,954	2,772	4,149	13,732
23	Gross Sales or Revenue.....	6,982	4,350	3,156	3,944	3,909	17,405
24	Current Year Profit.....	57	116	135	166	197	972
	Selected Revenues and Charges						
25	Rentals Received.....	176	125	84	53	112	358
26	Bond Interest Received.....	5	8	1	1	4	28
27	Taxable Dividends Received.....	2	—	—	—	—	1
28	Non-Taxable Dividends Received.....	8	9	6	3	—	113
29	Rentals Paid.....	82	54	40	49	73	137
30	Bond Interest Paid.....	1	8	—	2	—	10
31	Mortgage Interest Paid.....	11	8	7	2	20	15
32	Depreciation Charged.....	177	106	69	74	68	289
33	Depletion Charged.....	—	1	—	—	—	—
34	Amortization Charged.....	6	4	—	2	2	6
35	Charitable Donations.....	3	4	3	4	4	11
36	Pension Payments Claimed.....	1	—	—	—	—	3
37	Bad Debt Write Off.....	12	7	12	7	5	41
38	Dividends Charged.....	11	48	21	9	52	112
39	Fixed Assets Sold.....	107	27	18	27	31	148
40	Capital Expenditures.....	497	251	184	161	117	522

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1948 TAXATION YEAR—SASKATCHEWAN

(All money figures in thousands of dollars)

\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$ 50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	Over \$500,000	Total Profit Companies	
65	39	26	64	25	19	5	4	749	1
\$ 966	\$ 283	\$ 267	\$ 1,074	\$ 1,166	\$ 1,383	\$ 337	\$ 2,577	\$ 10,683	2
561	223	408	888	780	1,189	297	1,142	6,735	3
1,724	100	282	334	795	271	762	1	7,654	4
1,658	597	549	1,944	2,288	2,396	542	455	14,576	5
2,213	1,385	954	3,765	4,063	5,485	1,053	1,071	25,709	6
966	207	671	1,102	504	572	110	727	6,884	7
3,388	3,053	2,418	5,294	5,305	8,921	2,467	3,724	48,178	8
36	55	78	241	877	259	134	1,010	4,093	9
230	108	84	355	217	663	70	44	3,024	10
11,742	6,011	5,711	14,997	15,995	21,139	5,772	10,751	127,536	11
321	453	281	1,224	2,073	2,375	41	—	8,935	12
987	603	375	1,690	1,462	2,176	433	161	11,669	13
499	168	178	601	453	849	223	608	4,328	14
547	317	447	846	615	436	153	343	7,517	15
369	134	287	983	600	2,515	294	—	7,499	16
5	16	1	20	16	70	—	64	256	17
1,447	1,298	1,244	2,435	3,106	3,655	1,364	2,853	22,060	18
4,811	1,530	1,598	3,369	3,633	2,978	853	5,320	36,226	19
2,928	1,505	1,300	4,038	4,054	6,085	2,411	1,402	30,649	20
172	13	—	209	17	—	—	—	1,603	21
11,742	6,011	5,711	14,997	15,995	21,139	5,772	10,751	127,536	22
9,559	10,436	6,120	30,167	29,980	46,003	11,058	10,597	193,666	23
818	664	583	2,230	1,807	3,335	1,659	2,837	15,576	24
166	163	103	149	80	60	12	7	1,648	25
15	2	13	15	18	23	6	16	155	26
—	—	—	—	1	—	—	—	4	27
32	—	4	6	21	—	2	—	204	28
81	79	47	149	101	124	46	8	1,070	29
—	—	—	25	2	102	—	—	150	30
17	5	11	22	8	5	—	—	131	31
127	212	104	300	485	433	137	174	2,755	32
—	—	—	35	13	7	—	90	146	33
4	4	—	3	2	16	6	—	55	34
13	8	5	20	11	24	16	6	132	35
1	3	3	23	3	42	22	22	123	36
13	13	12	53	31	91	15	—	312	37
248	79	77	173	139	288	382	1,530	3,169	38
52	23	35	370	587	108	120	78	1,731	39
230	430	95	920	866	633	601	655	6,162	40

Bold italic figures denote deficit.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions**

1948 TAXATION YEAR—ALBERTA

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	43	21	111	156	195	57	67	11	85	38
	Assets										
2	Cash.....	\$ 845	\$ 119	\$ 5,670	\$ 4,605	\$ 6,117	\$ 113	\$ 1,194	\$ 59	\$ 5,337	\$ 4,058
3	Government Securities.....	1,001	14	8,200	1,502	3,047	194	744	4	4,662	28
4	Other Securities.....	5,647	259	5,936	3,427	1,080	16	544	1	2,262	103
5	Receivables.....	1,299	214	6,039	1,996	16,314	631	4,190	305	4,040	1,752
6	Inventories.....	2,040	347	3,465	1,346	25,482	1,209	3,479	443	6,537	1,126
7	Land.....	3,032	309	31,932	20,355	3,674	193	92	8	4,176	983
8	Buildings and Equipment.....	3,116	1,068	42,430	10,864	53,496	4,633	8,035	643	84,000	35,470
9	Investment in Subsidiaries.....	2,085	84	7,520	3,866	10,407	165	1,174	—	3,503	17
10	Other Assets.....	367	74	6,368	15,975	4,020	668	493	101	9,763	555
11	Total.....	19,432	2,488	117,560	63,936	123,637	7,822	19,945	1,564	124,280	44,092
	Liabilities and Capital										
12	Bank Loans.....	1,153	297	1,868	1,950	8,661	1,535	2,284	184	1,908	273
13	Payables.....	545	226	5,850	2,914	10,662	860	3,419	179	4,716	1,404
14	Tax Liabilities.....	585	21	1,874	120	5,299	47	808	4	1,619	37
15	Other Liabilities.....	1,028	426	12,613	17,140	5,103	1,070	2,661	751	4,475	1,567
16	Funded Debt.....	389	560	2,871	4,715	7,639	658	1,323	314	25,549	21,056
17	Liability Reserves.....	65	—	69	3	136	—	56	2	378	120
18	Depreciation Reserves.....	1,699	412	40,939	9,001	28,831	1,169	3,903	170	29,231	2,045
19	Capital Stock.....	8,891	655	47,789	43,419	27,373	2,494	1,641	78	43,299	17,304
20	Surplus.....	5,281	202	15,346	1,851	30,571	553	3,890	36	13,192	524
21	Less <i>Deficit</i>	<i>204</i>	<i>311</i>	<i>11,659</i>	<i>17,177</i>	<i>638</i>	<i>564</i>	<i>40</i>	<i>154</i>	<i>87</i>	<i>238</i>
22	Total.....	19,432	2,488	117,560	63,936	123,637	7,822	19,945	1,564	124,280	44,092
23	Gross Sales or Revenue.....	8,649	1,631	60,402	12,676	251,796	8,256	5,900	269	35,741	10,479
24	Current Year Profit or <i>Loss</i>	1,988	<i>183</i>	6,651	<i>4,789</i>	16,337	<i>337</i>	2,323	<i>149</i>	6,358	<i>445</i>
	Selected Revenues and Charges										
25	Rentals Received.....	41	5	134	68	460	21	31	1	209	45
26	Bond Interest Received.....	89	—	235	54	43	3	28	—	99	7
27	Taxable Dividends Received.....	13	—	—	9	—	—	—	—	2	—
28	Non-Taxable Dividends Received.....	214	1	561	461	281	1	29	—	132	3
29	Rentals Paid.....	8	4	85	48	538	36	20	2	431	31
30	Bond Interest Paid.....	22	2	44	33	230	9	18	—	766	—
31	Mortgage Interest Paid.....	6	13	—	—	39	6	1	24	3	17
32	Depreciation Charged.....	349	89	2,716	831	2,433	257	1,371	82	2,983	341
33	Depletion Charged.....	1	—	1,715	190	257	13	—	—	270	5
34	Amortization Charged.....	12	—	2,469	6,350	94	1	—	—	10	—
35	Charitable Donations.....	5	—	18	4	128	1	24	—	85	2
36	Pension Payments Claimed.....	3	—	151	2	298	—	7	—	268	26
37	Bad Debt Write Off.....	4	1	63	1	267	24	117	2	66	11
38	Dividends Charged.....	705	—	2,213	333	3,846	5	38	—	3,449	7
39	Fixed Assets Sold.....	244	74	985	1,076	1,306	71	582	54	1,941	225
40	Capital Expenditures.....	396	262	9,579	12,420	6,137	1,270	2,406	148	10,366	1,170

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions

1948 TAXATION YEAR—ALBERTA

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
186	52	352	72	249	100	170	59	—	2	1,458	568	2,026	1
1,957	\$ 354	\$ 4,017	\$ 126	\$ 2,176	\$ 261	\$ 3,200	\$ 570	—	\$ 26	\$ 30,513	\$ 10,291	\$ 40,804	2
2,199	93	3,212	103	1,424	49	9,279	164	—	—	33,768	2,151	35,919	3
970	1,728	537	11	698	47	13,529	2,951	—	—	31,203	8,543	39,746	4
12,205	1,284	8,681	340	1,350	425	2,300	841	—	—	56,418	7,788	64,206	5
18,483	2,078	22,502	1,092	1,031	739	80	176	—	1	83,099	8,557	91,656	6
1,035	147	2,099	73	1,687	119	4,712	992	—	—	52,439	23,179	75,618	7
9,725	1,985	17,695	783	14,413	3,843	14,786	2,711	—	5	247,696	62,005	309,701	8
2,555	777	2,957	19	1,756	86	7,608	717	—	—	39,565	5,731	45,296	9
1,344	418	2,175	333	1,281	589	2,044	497	—	3	27,855	19,213	47,068	10
50,473	8,864	63,875	2,880	25,816	6,158	57,538	9,619	—	35	602,556	147,458	750,014	11
4,950	1,050	4,998	284	806	582	955	1,495	—	—	27,583	7,650	35,233	12
9,461	1,633	9,662	663	1,856	766	3,085	1,100	—	2	49,256	9,747	59,003	13
2,151	72	2,571	88	818	128	297	56	—	—	16,022	573	16,595	14
4,217	1,925	5,322	659	3,975	897	7,251	1,549	—	116	46,645	26,100	72,745	15
1,243	45	2,871	96	1,455	802	2,443	1,316	—	—	45,783	29,562	75,345	16
29	—	248	—	3	2	71	3	—	—	1,055	130	1,185	17
2,769	802	7,056	232	4,738	1,017	4,524	609	—	2	123,690	15,459	139,149	18
9,944	1,757	11,289	882	5,102	1,775	25,002	3,006	—	3	180,330	71,373	251,703	19
15,752	2,062	19,909	221	7,137	479	14,880	900	—	—	125,958	6,828	132,786	20
43	482	51	245	74	290	970	415	—	88	13,766	19,964	33,730	21
50,473	8,864	63,875	2,880	25,816	6,158	57,538	9,619	—	35	602,556	147,458	750,014	22
149,782	13,725	156,497	5,417	34,278	6,858	11,224	1,026	—	17	714,269	60,354	774,623	23
7,783	440	8,909	179	3,134	284	1,547	207	—	88	55,030	7,101	47,929	24
191	18	241	16	310	42	2,056	332	—	—	3,673	548	4,221	25
38	7	59	1	27	1	219	12	—	—	837	85	922	26
—	—	—	—	1	—	142	—	—	—	158	9	167	27
157	—	94	—	18	—	5,398	51	—	—	6,884	517	7,401	28
540	45	998	89	674	177	79	25	—	—	3,373	457	3,830	29
15	—	80	—	9	11	14	39	—	—	1,198	94	1,292	30
13	—	19	1	35	19	64	16	—	—	180	96	276	31
556	197	1,133	54	879	256	423	242	—	1	12,843	2,350	15,193	32
—	1	32	—	—	—	12	—	—	—	2,287	209	2,496	33
10	1	69	3	43	14	1	4	—	—	2,708	6,373	9,081	34
61	3	107	3	41	6	16	3	—	—	485	22	507	35
143	6	154	—	18	—	4	25	—	—	1,046	59	1,105	36
297	30	300	17	57	18	43	8	—	—	1,214	112	1,326	37
1,290	—	969	1	326	—	2,402	5	—	—	15,238	351	15,589	38
359	21	571	61	460	216	402	16	—	—	6,850	1,814	8,664	39
3,178	107	3,059	227	2,301	1,107	1,489	909	—	90	38,911	17,710	56,621	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes**

1948 TAXATION YEAR—ALBERTA

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	224	132	85	81	70	244	141
	Assets							
2	Cash.....	\$ 684	\$ 508	\$ 316	\$ 325	\$ 327	\$ 1,682	\$ 1,537
3	Government Securities.....	143	214	220	108	239	1,027	1,383
4	Other Securities.....	1,060	754	244	655	600	1,584	904
5	Receivables.....	1,575	913	488	1,022	549	3,303	3,417
6	Inventories.....	1,846	1,193	1,035	1,179	1,099	3,515	3,165
7	Land.....	1,313	1,374	750	2,278	1,255	2,922	3,162
8	Buildings and Equipment.....	7,800	2,280	2,366	2,975	2,144	9,988	7,645
9	Investment in Subsidiaries	608	52	206	662	337	1,785	1,609
10	Other Assets.....	1,246	1,098	699	767	472	1,771	997
11	Total.....	16,275	8,386	6,324	9,971	7,022	27,577	23,819
	Liabilities and Capital							
12	Bank Loans.....	992	351	379	636	323	2,042	1,577
13	Payables.....	2,045	930	616	1,413	703	3,228	3,418
14	Tax Liabilities.....	123	68	62	98	97	525	655
15	Other Liabilities.....	4,613	1,440	750	1,014	1,486	3,879	1,565
16	Funded Debt.....	448	161	464	1,066	365	2,578	763
17	Liability Reserves.....	9	6	21	19	5	31	42
18	Depreciation Reserves.....	2,498	790	826	1,291	627	3,053	4,839
19	Capital Stock.....	4,282	3,845	2,979	3,881	2,157	7,130	6,093
20	Surplus.....	1,549	1,068	888	1,394	1,332	5,345	4,932
21	Less <i>Deficit</i>	<i>284</i>	<i>273</i>	<i>661</i>	<i>841</i>	<i>73</i>	<i>234</i>	<i>65</i>
22	Total.....	16,275	8,386	6,324	9,971	7,022	27,577	23,819
23	Gross Sales or Revenue.....	16,176	7,665	6,878	12,360	7,485	30,176	30,140
24	Current Year Profit.....	98	191	208	280	313	1,756	1,707
	Selected Revenues and Charges							
25	Rentals Received.....	285	64	98	82	196	568	184
26	Bond Interest Received.....	6	7	6	5	6	18	36
27	Taxable Dividends Received.....	—	3	—	1	—	2	1
28	Non-Taxable Dividends Received.....	93	43	—	23	1	194	163
29	Rentals Paid.....	151	115	105	127	71	309	265
30	Bond Interest Paid.....	2	4	2	9	—	32	8
31	Mortgage Interest Paid.....	8	2	5	3	10	56	17
32	Depreciation Charged.....	500	184	122	176	96	636	489
33	Depletion Charged.....	2	3	4	32	6	34	47
34	Amortization Charged.....	44	44	101	3	1	14	133
35	Charitable Donations.....	7	4	5	5	5	21	21
36	Pension Payments Claimed.....	3	2	1	—	—	5	16
37	Bad Debt Write Off.....	40	22	11	21	31	129	67
38	Dividends Charged.....	107	34	5	4	69	143	445
39	Fixed Assets Sold.....	364	298	130	67	48	549	304
40	Capital Expenditures.....	1,302	424	287	1,353	416	2,360	1,482

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1948 TAXATION YEAR—ALBERTA

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	Over \$1,000,000	Total Profit Companies	
81	53	149	83	73	24	12	6	1,458	1
\$ 976	\$ 1,308	\$ 3,231	\$ 3,270	\$ 5,043	\$ 5,043	\$ 2,591	\$ 3,672	\$ 30,513	2
708	334	4,129	6,974	7,467	2,384	4,028	4,410	33,768	3
3,453	323	5,352	5,597	4,261	2,582	2,354	1,480	31,203	4
1,782	1,838	4,899	5,710	9,746	5,899	5,481	9,796	56,418	5
2,306	1,718	7,188	9,627	13,525	10,115	8,711	16,877	83,099	6
2,732	1,160	5,350	7,580	10,897	2,563	5,823	3,280	52,439	7
6,773	5,591	12,982	22,374	30,362	35,574	38,341	60,501	247,696	8
1,219	778	2,496	3,292	10,831	924	4,294	10,472	39,565	9
1,313	405	992	3,042	1,908	3,713	6,709	2,723	27,855	10
21,262	13,455	46,619	67,466	94,040	68,797	78,332	113,211	602,556	11
1,572	842	2,808	3,131	3,421	2,620	1,370	5,519	27,583	12
1,459	1,265	4,659	5,275	7,882	4,922	4,109	7,332	49,256	13
370	420	1,577	1,482	3,085	1,956	2,709	2,795	16,022	14
2,022	667	3,781	4,064	6,459	11,380	913	2,612	46,645	15
854	1,930	1,395	1,831	1,724	7,551	10,306	14,347	45,783	16
60	8	107	73	182	273	118	101	1,055	17
3,278	2,416	8,249	13,121	22,732	15,812	15,498	28,660	123,690	18
7,257	3,149	14,556	25,239	23,151	17,625	28,658	30,328	180,330	19
4,612	3,007	12,809	15,363	26,286	11,205	14,651	21,517	125,958	20
222	249	3,322	2,113	882	4,547	—	—	13,766	21
21,262	13,455	46,619	67,466	94,040	68,797	78,332	113,211	602,556	22
21,459	18,628	58,471	72,390	98,911	85,805	74,967	172,758	714,269	23
1,398	1,183	5,152	5,741	10,453	7,712	8,069	10,769	55,030	24
150	170	392	697	411	163	14	199	3,673	25
24	20	108	165	187	54	102	93	837	26
—	—	33	1	103	13	1	—	158	27
477	32	291	657	4,291	103	37	479	6,884	28
161	125	379	456	301	334	159	315	3,373	29
6	37	29	67	28	204	281	489	1,198	30
7	2	31	3	6	12	18	—	180	31
548	304	1,063	1,219	2,466	1,954	1,291	1,795	12,843	32
66	4	133	270	359	117	789	421	2,287	33
174	71	94	128	367	228	288	1,018	2,708	34
42	17	52	53	76	48	43	86	485	35
22	18	22	126	183	171	142	335	1,046	36
50	50	164	151	194	149	54	81	1,214	37
121	118	873	1,391	2,793	2,677	2,784	3,674	15,238	38
472	95	636	546	1,312	966	342	721	6,850	39
1,033	586	1,881	2,825	6,198	8,431	5,336	4,997	38,911	40

Bold italic figures denote deficit.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions**

1948 TAXATION YEAR—BRITISH COLUMBIA

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	227	134	37	92	802	359	192	87	310	14
	Assets										
2	Cash.....	\$ 3,966	\$ 513	\$ 29,956	\$ 1,250	\$ 25,880	\$ 3,288	\$ 1,831	\$ 366	\$ 10,908	\$ 1,378
3	Government Securities.....	1,656	96	48,624	79	19,226	20,723	1,072	71	11,780	274
4	Other Securities.....	1,539	1,481	4,202	1,576	17,206	2,414	549	27	6,375	110
5	Receivables.....	4,221	1,235	23,215	903	58,603	4,593	11,841	1,275	11,947	2,243
6	Inventories.....	10,959	3,532	22,196	2,754	113,678	10,958	2,443	1,022	9,385	523
7	Land.....	27,833	5,094	35,422	34,036	73,638	4,453	308	49	15,061	1,239
8	Buildings and Equipment.....	28,877	9,200	91,711	19,696	290,412	21,142	9,982	1,291	276,059	21,923
9	Investment in Subsidiaries.....	7,084	401	18,900	1,456	50,222	877	1,327	173	133,938	749
10	Other Assets.....	2,029	1,073	4,948	13,717	27,525	3,767	1,269	292	15,949	2,390
11	Total.....	88,164	22,625	279,174	75,467	676,390	72,215	30,622	4,566	491,402	30,825
	Liabilities and Capital										
12	Bank Loans.....	1,553	1,301	1,850	1,761	20,550	6,222	3,922	466	1,902	1,392
13	Payables.....	5,400	3,971	28,462	1,189	44,931	7,430	6,126	764	19,855	4,051
14	Tax Liabilities.....	2,196	44	13,429	22	27,446	252	1,516	72	6,270	107
15	Other Liabilities.....	17,536	6,281	3,675	11,939	44,848	11,298	4,646	1,039	31,872	5,672
16	Funded Debt.....	9,557	3,312	1,138	4,607	36,204	24,770	219	444	135,715	3,536
17	Liability Reserves.....	326	1	4,276	123	1,473	1	144	113	6,041	195
18	Depreciation Reserves.....	16,639	3,968	77,167	14,166	170,763	4,857	3,879	478	80,836	7,924
19	Capital Stock.....	23,315	7,884	54,196	46,479	123,945	17,869	3,645	1,258	169,573	8,835
20	Surplus.....	17,725	919	96,853	1,778	208,232	2,333	7,741	704	41,772	1,285
21	Less <i>Deficit</i>	6,083	5,056	1,872	6,597	2,002	2,817	1,216	772	2,434	2,172
22	Total.....	88,164	22,625	279,174	75,467	676,390	72,215	30,622	4,566	491,402	30,825
23	Gross Sales or Revenue.....	64,723	14,626	175,276	8,340	685,353	39,105	18,048	2,494	131,366	20,045
24	Current Year Profit or <i>Loss</i>	9,042	1,500	57,608	1,435	102,330	2,860	5,072	794	21,682	1,204
	Selected Revenues and Charges										
25	Rentals Received.....	118	16	133	23	1,148	102	92	8	2,309	60
26	Bond Interest Received.....	40	13	644	11	438	174	25	2	608	4
27	Taxable Dividends Received.....	—	—	—	—	24	—	—	—	—	—
28	Non-Taxable Dividends Received.....	115	38	1,016	18	1,682	7	6	1	1,301	—
29	Rentals Paid.....	209	45	203	21	1,818	286	181	38	2,569	25
30	Bond Interest Paid.....	151	91	50	102	1,008	523	—	2	4,040	8
31	Mortgage Interest Paid.....	19	80	—	6	73	17	1	6	209	7
32	Depreciation Charged.....	2,718	807	5,160	637	16,453	1,390	1,384	167	8,656	1,26
33	Depletion Charged.....	1,161	197	23,921	199	2,053	158	—	1	—	—
34	Amortization Charged.....	892	246	1,668	595	1,079	80	7	—	53	—
35	Charitable Donations.....	45	6	745	2	520	18	34	3	212	—
36	Pension Payments Claimed.....	73	—	2,214	—	1,097	18	9	—	1,088	5
37	Bad Debt Write Off.....	102	22	35	13	1,142	113	95	35	109	3
38	Dividends Charged.....	426	6	38,128	7	21,479	18	108	13	8,385	4
39	Fixed Assets Sold.....	1,340	380	245	207	8,197	788	1,038	160	11,001	2,37
40	Capital Expenditures.....	5,151	2,240	10,992	5,681	42,007	4,167	3,484	400	48,578	2,55

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions

1948 TAXATION YEAR—BRITISH COLUMBIA

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
564	209	925	272	521	284	479	194	5	3	4,062	1,782	5,844	1
10,205	\$ 734	\$ 9,977	\$ 353	\$ 3,461	\$ 582	\$ 6,398	\$ 1,466	\$ 13	\$ 5	\$ 102,595	\$ 9,935	\$ 112,530	2
7,651	172	6,160	221	1,465	1,295	3,500	370	—	1	101,134	23,302	124,436	3
6,821	243	2,598	228	1,453	151	44,524	18,308	5	—	85,272	24,538	109,810	4
41,427	5,467	16,296	1,586	3,681	756	14,874	4,558	161	—	186,266	22,616	208,882	5
56,175	3,093	35,879	3,090	3,110	687	511	77	174	1	254,510	25,737	280,247	6
3,789	176	8,820	804	3,063	537	12,385	9,900	8	20	180,327	56,308	236,635	7
24,576	1,818	30,923	3,555	21,103	6,715	27,216	6,077	67	118	800,926	91,535	892,461	8
30,346	687	22,450	378	1,382	1,157	11,146	64,894	—	—	276,795	70,772	347,567	9
5,351	956	5,107	1,002	5,050	1,187	3,842	3,194	40	14	71,110	27,592	98,702	10
186,341	13,346	138,210	11,217	43,768	13,067	124,396	108,844	468	159	2,058,935	352,335	2,411,270	11
20,246	1,766	6,286	1,623	1,786	1,243	7,627	1,935	27	1	65,749	17,710	83,459	12
31,985	5,186	18,804	2,226	3,770	1,680	9,217	2,377	85	5	168,635	28,879	197,514	13
5,139	72	4,100	56	1,333	120	2,602	298	37	—	64,068	1,043	65,111	14
33,806	2,171	16,149	1,780	3,289	2,758	18,187	3,052	59	52	174,067	46,042	220,109	15
9,983	313	9,507	903	4,262	1,181	13,445	14,894	24	35	220,054	53,995	274,049	16
469	36	214	5	51	49	389	1	—	—	13,383	524	13,907	17
9,784	497	12,741	892	7,644	1,453	9,033	1,384	9	18	388,495	35,637	424,132	18
34,121	2,681	42,024	3,407	12,089	4,669	45,479	91,883	96	35	508,483	185,004	693,487	19
41,199	1,402	28,884	968	10,013	1,562	25,325	4,420	131	28	477,875	15,399	493,274	20
391	778	499	643	469	1,648	6,908	11,400	—	15	21,874	31,898	53,772	21
86,341	13,346	138,210	11,217	43,768	13,067	124,396	108,844	468	159	2,058,935	352,335	2,411,270	22
67,178	20,547	345,468	26,349	62,805	15,394	23,883	6,059	1,327	50	1,975,427	153,013	2,128,440	23
17,381	852	17,588	697	5,489	1,058	3,921	1,014	98	20	240,211	11,434	228,777	24
323	39	987	205	500	196	4,202	701	8	21	9,820	1,374	11,194	25
115	6	122	3	34	27	194	14	—	—	2,220	254	2,474	26
21	—	—	—	1	—	59	—	—	—	105	—	105	27
931	70	1,132	13	67	1	1,704	2,819	—	—	7,954	2,967	10,921	28
1,332	193	2,860	519	1,671	706	393	116	5	—	11,241	2,183	13,424	29
149	1	257	2	61	6	1,192	566	—	—	6,908	1,374	8,282	30
183	5	49	22	91	25	274	48	—	3	899	286	1,185	31
1,862	175	1,672	284	1,336	832	817	163	12	9	40,070	5,728	45,798	32
44	—	—	—	7	—	170	22	—	—	27,356	577	27,933	33
56	8	116	27	85	21	38	13	1	—	3,995	996	4,991	34
192	6	221	12	49	9	48	4	—	—	2,066	66	2,132	35
363	10	272	3	25	15	29	11	—	—	5,170	108	5,278	36
774	210	688	97	168	29	143	33	7	—	3,263	582	3,845	37
4,690	81	3,260	26	707	291	4,986	2,648	—	—	82,169	3,132	85,301	38
1,746	479	1,043	431	805	492	346	286	—	26	25,761	5,622	31,383	39
4,397	609	6,692	1,008	3,662	2,333	4,658	657	18	8	129,639	19,655	149,294	40

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1948 TAXATION YEAR—BRITISH COLUMBIA

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	708	454	318	252	172	642	364
	Assets							
2	Cash.....	\$ 1,612	\$ 1,384	\$ 953	\$ 1,083	\$ 772	\$ 3,099	\$ 2,908
3	Government Securities.....	434	741	400	702	362	2,250	1,155
4	Other Securities.....	3,884	3,998	3,425	2,602	1,645	4,362	2,208
5	Receivables.....	3,976	4,249	3,107	2,369	1,463	9,437	9,616
6	Inventories.....	3,714	2,911	2,876	2,213	2,051	10,514	8,781
7	Land.....	2,735	1,066	1,231	1,684	711	6,248	3,172
8	Buildings and Equipment.....	11,271	8,820	6,354	5,793	4,612	24,159	24,124
9	Investment in Subsidiaries.....	3,172	943	627	790	1,754	4,935	4,236
10	Other Assets.....	2,705	2,353	1,119	1,333	1,174	4,736	3,451
11	Total.....	33,503	26,465	20,092	18,569	14,544	69,740	59,651
	Liabilities and Capital							
12	Bank Loans.....	1,852	1,440	1,314	885	1,291	4,937	3,672
13	Payables.....	4,139	3,371	2,803	2,317	1,501	8,454	8,069
14	Tax Liabilities.....	114	273	241	305	283	1,439	1,427
15	Other Liabilities.....	6,094	5,176	1,979	2,596	2,294	11,959	6,863
16	Funded Debt.....	3,241	1,546	1,024	1,536	723	4,365	4,235
17	Liability Reserves.....	70	7	18	39	225	44	11
18	Depreciation Reserves.....	3,828	3,315	2,391	1,608	1,498	9,331	11,228
19	Capital Stock.....	12,256	8,351	8,867	6,686	4,015	19,013	16,328
20	Surplus.....	3,477	4,199	2,268	3,495	2,881	11,918	11,488
21	Less <i>Deficit</i>	<i>1,568</i>	<i>1,213</i>	<i>813</i>	<i>898</i>	<i>167</i>	<i>1,720</i>	<i>3,670</i>
22	Total.....	33,503	26,465	20,092	18,569	14,544	69,740	59,651
23	Gross Sales or Revenue.....	32,142	30,015	25,339	21,374	17,269	92,209	79,335
24	Current Year Profit.....	286	649	773	868	757	4,581	4,459
	Selected Revenues and Charges							
25	Rentals Received.....	435	344	297	262	178	1,097	777
26	Bond Interest Received.....	11	22	11	37	21	65	33
27	Taxable Dividends Received.....	1	4	2	10	1	8	—
28	Non-Taxable Dividends Received.....	280	34	564	47	79	253	48
29	Rentals Paid.....	527	428	302	368	175	1,171	705
30	Bond Interest Paid.....	41	5	4	6	6	30	50
31	Mortgage Interest Paid.....	37	24	32	27	19	114	48
32	Depreciation Charged.....	884	834	544	437	348	1,710	1,430
33	Depletion Charged.....	91	2	40	56	6	111	165
34	Amortization Charged.....	72	53	17	14	17	161	263
35	Charitable Donations.....	16	17	14	13	10	68	58
36	Pension Payments Claimed.....	4	9	4	14	6	31	15
37	Bad Debt Write off.....	105	90	67	78	50	336	329
38	Dividends Charged.....	278	184	618	78	258	771	413
39	Fixed Assets Sold.....	479	436	343	277	472	1,302	1,386
40	Capital Expenditures.....	2,281	1,886	1,306	1,736	995	4,751	3,698

Bold italic figures denote deficit.

TABLE I—(Concluded)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1948 TAXATION YEAR—BRITISH COLUMBIA

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
270	158	299	181	137	50	21	32	4	4,062	1
\$ 4,296	\$ 1,431	\$ 5,846	\$ 6,718	\$ 11,170	\$ 6,905	\$ 10,454	\$ 16,041	\$ 27,923	\$ 102,595	2
2,387	886	3,374	2,882	5,458	2,926	3,114	22,795	51,268	101,134	3
19,619	1,906	4,744	8,825	6,234	7,305	2,063	8,464	3,988	85,272	4
10,668	6,110	16,137	18,420	22,414	15,948	9,063	29,074	24,215	186,266	5
8,261	5,940	14,880	20,681	35,219	24,149	20,170	64,385	27,765	254,510	6
3,018	6,012	10,197	19,960	14,163	11,335	10,255	57,666	30,874	180,327	7
13,879	11,041	37,899	44,535	137,612	44,218	38,489	270,312	117,808	800,926	8
6,194	2,281	6,350	10,384	115,807	22,744	18,408	62,475	15,695	276,795	9
2,422	1,980	5,420	5,464	7,478	3,733	4,587	20,641	2,514	71,110	10
70,744	37,587	104,847	137,869	355,555	139,263	116,603	551,853	302,050	2,058,935	11
5,170	3,374	6,299	7,044	12,559	7,615	320	7,977	—	65,749	12
6,757	4,278	10,904	11,989	20,776	9,990	7,181	34,643	31,463	168,635	13
2,765	899	2,882	4,253	5,931	4,449	4,210	17,320	17,277	64,068	14
14,268	5,027	9,294	11,783	42,635	13,670	7,364	30,891	2,174	174,067	15
1,680	3,229	8,206	8,743	68,436	9,033	2,842	92,990	8,225	220,054	16
239	37	85	261	287	327	505	7,088	4,140	13,383	17
5,466	5,331	16,499	27,323	49,224	23,295	29,505	119,445	79,208	388,495	18
11,343	10,852	28,732	38,281	107,302	33,235	35,322	130,577	37,323	508,483	19
23,527	7,264	23,391	30,186	50,340	38,990	30,065	112,146	122,240	477,875	20
471	2,704	1,445	1,994	1,935	1,341	711	1,224	—	21,874	21
70,744	37,587	104,847	137,869	355,555	139,263	116,603	551,853	302,050	2,058,935	22
79,564	55,102	138,998	161,046	247,949	145,148	144,137	499,053	206,747	1,975,427	23
4,629	3,572	10,581	12,825	21,040	16,867	14,894	67,210	76,220	240,211	24
436	135	590	585	2,952	307	83	1,268	74	9,820	25
33	17	182	60	682	118	48	227	653	2,220	26
2	—	31	24	—	3	7	12	—	105	27
316	104	260	253	1,771	529	155	2,277	984	7,954	28
696	472	803	737	1,293	854	406	2,061	243	11,241	29
28	19	192	1,209	2,031	317	89	2,580	301	6,908	30
29	22	106	129	153	1	1	157	—	899	31
1,119	799	2,165	2,404	4,631	2,646	1,722	11,295	7,102	40,070	32
27	298	74	315	603	752	519	2,184	22,113	27,356	33
76	170	108	77	284	284	271	1,534	594	3,995	34
87	31	95	123	171	111	82	408	762	2,066	35
39	10	102	129	428	279	185	1,560	2,355	5,170	36
174	143	345	324	322	193	42	644	21	3,263	37
3,414	498	1,222	2,136	5,164	10,042	3,838	12,166	41,089	82,169	38
882	427	977	2,639	3,814	926	287	10,440	674	25,761	39
3,536	1,926	6,157	5,560	26,564	7,184	4,105	44,488	13,466	129,639	40

Bold italic figures denote deficit.

SECTION III

INDIVIDUAL INCOME TAX STATISTICS

INDIVIDUAL INCOME TAX STATISTICS

This section is devoted to an analysis of individual income tax returns filed for the year 1948. Detailed statistics in respect of the 1948 taxation year are presented in Tables "A" to "J". The statistics have been compiled from a 10% sample of all T.1 returns filed for 1948, up to November 1, 1949, irrespective of size of income. This is a change from previous years when all returns reporting an income exceeding \$25,000 were included. In order to bring the tables to finality, all returns filed after November 1, 1949 have been excluded from the tabulation, resulting in the omission of approximately 117,000 returns. The statistical coverage, therefore, falls short of being complete by a margin of approximately 3%.

These statistics have been extracted on a declared, prior to assessment, basis. This means that the figures reported by the taxpayers have been accepted by the statistical section, without waiting to take account of any changes which may later be made upon scrutiny of the returns by the assessments branch. The statistical totals shown herein are thus likely to be somewhat lower than the income and tax as finally determined. On the other hand, they become available for publication much earlier.

Overall annual statistics from 1941 to 1948 are presented in the table below together with figures of net national income as published by the Dominion Bureau of Statistics and a brief synopsis of the tax structure prevailing in each year.

Tax Year	Net National Income (Millions)	TAXABLE RETURNS			VERY BRIEF SYNOPSIS OF TAX STRUCTURE												Index to Foot- notes
		Number of Tax- pay- ers	Total Income (Millions)	Total Tax (Millions)	Personal Exemptions			Rate of Tax on Selected Incomes After Deducting Personal Exemptions									
					Single	Married	Depen- dents	\$100	\$250	\$500	\$1,000	\$2,500	\$5,000	\$10,000	\$50,000		
	\$		\$	\$	\$	\$	\$	%	%	%	%	%	%	%	%	%	
1941	6,594	871,484	1,980	223	750	1500	400 i	15.0	15.0	15.0	15.0	19.0	24.6	32.3	49.2	1,2	
1942	8,382	1,781,244	3,523	336	660	1200	108 t	50.0	39.4	29.9	25.9	24.4	25.3	27.5	34.8	2,3,4,5	
1943	9,093	2,163,354	4,299	801	660	1200	108 t	66.7	66.7	59.8	51.9	48.8	50.6	55.1	69.5	2,4,5	
1944	9,712	2,254,319	4,591	781	660	1200	108 t	50.0	50.0	44.8	40.9	41.4	44.4	50.1	68.5	2,4,5	
1945	9,747	2,254,246	4,548	642	660	1200	108 t	32.0	32.0	28.7	28.7	32.7	36.7	43.3	64.8	2,4,5,6,7	
1946	9,796	2,353,122	4,810	611	660	1200	108 t	28.0	28.0	25.1	25.1	28.6	32.1	37.9	56.7	2,4,5,6,7	
1947	10,938	2,366,456	5,581	622	750	1500	300 i 100fi	16.0	16.8	18.7	20.6	22.6	24.5	29.3	49.0	2	
1948	12,455	2,689,930	6,761	648	750	1500	300 i 100fi	10.0	11.6	14.0	17.0	18.8	20.0	25.2	46.2	2,8,9	

Footnotes:—

1. Tax revenues and tax rates are both exclusive of national defence tax.
2. Tax rates are exclusive of 4% surtax on investment income.
3. Tax rates cut in half to facilitate conversion to pay-as-you-earn system of collection.
4. Normal tax and savings portion vary according to marital status; rates are based on married status with no dependents.
5. Includes savings portion at half rates in 1942; full rates 1943; half rates 1944; eliminated 1945 and 1946.
6. Tax rates reflect 4% reduction in 1945 and 16% in 1946.
7. Tax revenues and tax rates are both exclusive of family allowance recoveries.
8. An additional exemption of \$500 is allowed for persons 65 years of age and over.
9. Rates applicable to last 6 months of 1947 continued in 1948.
 - i Deductible from income.
 - t Maximum deductible from tax.
 - fi Deductible from income for a child qualified for family allowance benefits.

BASIC INFORMATION AND DEFINITIONS

Twenty-five statistical items have been tabulated in Tables "B", "C" and "D" and two additional ones (gross income and depreciation) are tabulated in Table "I". In the remaining tables the information is presented in less detail. The source of all statistical items is given below with explanations in cases where the figures may be affected by factors peculiar to reporting on the prescribed forms. All forms referred to are for the 1948 taxation year.

Number of Returns—(Item 1). This refers to the combined number of T.1 General and T.1 Short form returns filed in District Offices for the taxation or calendar year 1948. Final date for filing without liability was April 30, 1949. Returns filed up to November 1, 1949 are included in the tables; those filed later are omitted. No cognizance is taken of second returns filed in amendment of an original. Segregation into the category of "Taxable" or "Non-taxable" is based on whether the taxpayer reports sufficient income to be taxable or not.

Wages and Salaries—(Item 2). The amount reported under this heading is the declared wage or salary income plus income in kind, if any. The required information is shown under "Salaries, wages or pension" on page 3, Item 1, of the T.1 Short form, and page 2, Item A, of the T.1 General. Taxable pension income is included. The figure shown is before payments into a superannuation or pension fund are deducted.

Business Profits—(Item 3). The source of information is parts 1 and 3 of page 4 of the T.1 General. If the taxpayer deducted an amount for prior year losses, this amount has been added back, so that the figure is for the current year only. The amount shown is thus in a few cases larger than the taxpayer actually reported.

Professional Income—(Item 4). This has been extracted from part 1, page 4, of the T.1 General. Gross professional income is broadly defined as income or fees received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified under Item 2—"Wages and Salaries". The main sources of professional income may be ascertained by examination of the professional occupations in Table "C". Persons with business, professional, commission or farm income cannot use the T.1 Short form.

Commission Income—(Item 5). The information for this item has been taken from part 1 of page 4 of the T.1 General. Commission income is shown on a net basis except in Table "I", where gross commission is also shown. From commission income, as defined here, the salesman may deduct travelling expenses incurred in earning the income. Sales representatives or agents who occupy their own business quarters, charge clerical expenses or any expenses other than their own travelling, are classified as business proprietors and the resulting net income is classed as "Business Profits".

Farm Income—(Item 6). In 1948 farmers filed on the T.1 General. The net farm income is found in part 2 of page 4 of the T.1 General. Gross farm income is shown in Table "I". If the taxpayer has deducted an amount for a prior year loss the amount deducted has been added back, so the figure is for the current year only.

Earned Income—(Item 7), and **Investment Income**—(Item 15). Under the Income War Tax Act, a special 4% surtax is levied on investment income in excess of \$1,800. Investment income includes any income not defined as earned income. Earned income as defined in the Act is reflected as accurately as possible in Item 7. The remaining sources of income are grouped under the heading "Investment Income"—Item 15.

Dividends—(Item 8). The dividends have been compiled from Item 2B on page 3 of the T.1 Short form and under the heading "Dividends" on page 3 of the T.1 General, after deducting carrying charges and depletion, if any. Oil royalties are treated as dividends; non-taxable dividends are not shown.

Bond and Bank Interest—(Item 9). Entries in Item 2A on page 3 of the T. 1 Short form were assumed to be bond and bank interest unless otherwise specified; amounts shown as bond and bank interest under the headings "Bond Interest" and "Other Interest" on page 3 of the T. 1 General are included here. Interest on mortgages, notes and other securities are treated as mortgage interest.

Net Rental Income—(Item 10). Net rental income appears on page 3 of the T.1 General under the heading "Rentals". On the T.1 Short form, Item 2C of page 3 gives the required figure.

Mortgage Interest—(Item 11). Mortgage interest is reported on page 3 of the T.1 General as the second item under the heading "Other Interest"; in Item 2D of page 3 of the T.1 Short form where so specified.

Annuity Income—(Item 12). Only the taxable annuity income as computed under the heading "Annuities" on page 3 of the T.1 General is tabulated. Some annuity contracts are wholly tax exempt and others are taxable on the interest element.

Estate Income—(Item 13). Income from estates or trust funds, whether paid or accrued, is reported on page 3 of the T.1 General under the heading "Estates and Trusts". Any income specified as estate income in Item 2D of page 3 of the T.1 Short is included here.

Miscellaneous Income—(Item 14). This includes all amounts on page 3 of the T.1 General under the heading "All Other Investment Income", "Alimony" and Item E on page 2. It includes any type of taxable income not otherwise specified. Income from patent royalties or copyrights is included here.

Net Marital Exemption—(Item 17). This is taken from page 3, column 2, Item 2 of the T.1 General, page 2, Item 2 of the T.1 Short form, plus the basic exemption of \$750 for everyone. Amounts allowed in 1948 were \$750 for everyone, plus \$750 for persons taxed as married (less the amount by which the spouse's income exceeded \$250, but if the income of the spouse exceeded \$750, both were taxed as single). The amounts shown here are the sum of the basic exemption, plus any amounts allowed on account of a claim for marital status.

Dependent Exemption—(Item 18). This is based upon the total of the taxpayer's figures as shown on page 3, column 2, Item 3 of the T.1 General and page 2, Item 3 of the T.1 Short form. In 1948 an exemption of \$100 was

allowed for dependents qualified for family allowances and \$300 for dependents not qualified for family allowances. Alimony payments deducted by the taxpayer and all exemptions claimed on account of dependents are included here, except those used to claim married status.

Age Exemption—(Item 19). In 1948 an amount of \$500 was allowed as an exemption from income of persons aged 65 years and over. The total of these claims is shown here. Item 1 on page 3 of the T.1 General and Item 1 on page 2 of the T.1 Short is the source of the information. This item may be used to determine the number of persons 65 years of age and over in any table in which the amount is shown by dividing the amount of age exemption claim by 500.

Pension Fund Deductions—(Item 20). The amount deducted from wages or salary in respect of contributions to an approved superannuation or pension fund is shown under this heading. Amounts specified under Item 1 on page 3 of the T.1 Short form, and indicated amounts under Item A on page 2 of the T.1 General form make up these totals.

Charitable Donations—(Item 21). Charitable donations to a maximum of 10% of net income are an allowable deduction from net income if the claim is supported with receipts. The amount is taken from page 2 of the T.1 General under Deductions and from Item 4 on page 3 of the T.1 Short form. Religious offerings may be included here and form a large portion of the total.

Medical Expenses—(Item 22). The Act permits a deduction from income in respect of "unusual" medical expenses which are defined as expenses in excess of 4% of income. Thus only the amount of expenses which exceeds 4% of income is tabulated. The maximum allowable deduction is \$600 for single persons and \$900 for married persons, plus \$150 for each dependent up to a total of \$600 for such dependents. Special allowances for the blind are included here. The required figure is found on page 2 of the T.1 General under Deductions, and in Item 3 on page 3 of the T.1 Short.

Net Taxable Income Declared—(Item 24). This is the amount arrived at after deducting all exemptions and allowances. The income code is not based upon this figure but upon the total income after deduction of any payments into a pension fund.

Total Tax Declared—(Item 25). This information comes from A under Calculation of Income Tax on page 3 of the T.1 Short and from Total Tax under Calculation of Income Tax on page 2 of the T.1 General. The taxpayers' figures have been accepted except in those cases where an obvious error was made. Such errors were corrected. The 4% surtax on investment income in excess of \$1,800 is included, and foreign tax credits have not been deducted.

NOTES ON THE SEPARATE TABLES

Table A—A General Statement by Provinces—The most significant of the income and income tax statistics are combined into a short statement in Table "A". The taxable and non-taxable figures are shown on both a separate and consolidated basis. This and Table "I" are the only tables in which the taxable and non-taxable figures are merged. The allocation of returns by provinces is on the basis of where the return is filed. The only exception to this rule is in the case of returns filed in the Ottawa District Office, which office serves parts of both Ontario and Quebec. In order to avoid undue bias, returns filed by residents of Quebec are allocated to Quebec province, although they are processed in a District Office located in Ontario. In Tables "D" and "E" all returns are allocated strictly according to the taxpayer's address with the result that the provincial totals are slightly different from those given in Tables "A", "G" and "H".

Table B—All Canada by Income Classes—In this table all returns are classified according to the size of the total income (Item 16) after deduction of payments to pension funds. It will be noted that some returns are classified as taxable even though the income is below the minimum taxable level of \$750 for individuals. This seeming anomaly may arise in one of two ways. Returns filed by trustees of estates or those acting in a fiduciary capacity are entitled to no personal exemption and are, consequently, taxable upon any positive amount of income. Secondly, even in the case of returns where a personal exemption may be claimed, there is a clause in the Act (Section 10) which holds that a person's "primary" income cannot be reduced for tax purposes by a loss or losses in secondary or "sideline" pursuits. Any such sideline losses have, nevertheless, been recorded for statistical purposes with the result that the taxable income in these cases is higher than the statistically recorded income. In a few extreme cases returns recorded as showing a net loss are found in the taxable section of the tables. Upon assessment only persons who have taxable income are taxed.

Table C—All Canada by Occupational Classes—The classification of individual taxpayers by occupation is believed to be as extensive as possible. The classification is based more on the earnings status of the taxpayer than on a strict occupational basis. The method of earning the income is given preference over the type of work performed. Thus, a doctor or lawyer working on a salary basis is classed as an "employee" while only those engaged in practice for profit are listed in their professional capacity. The large employee class itself has been subdivided according to whether the taxpayer is employed by a business, institution, government body or by another private individual. Business owners are subdivided into sole proprietors, partners and own-account workers. This latter classification is new this year and is interpreted to include such artisans as blacksmiths, tailors, traders, hawkers and peddlers, and other persons who operate their own business without the assistance of any employees. Some occupational classifications shown in previous years which contain very few persons are grouped in this report.

Table D—All Canada by Locality and Income—In Table "D" all taxpayers are classified according to the

address given in their tax return. Cities are defined as metropolitan areas and include those adjacent suburbs which are considered part of the metropolitan area. Coding limitations prevented the gathering of data for every city in Canada, but a few cities in each province were covered. This has resulted in some comparatively small centres in the Prairies and the Maritimes being included while larger cities in Central Canada were omitted. Where taxpayers reside outside the specifically covered localities, and where a locality has less than 3,000 taxpayers, they have been shown under "Other Areas", within the province concerned. Some localities indicated separately in previous publications are included in "Other Areas" in this report. This has been done in order to prevent statistical distortions due to the 10% sampling procedure. An income breakdown is shown of those localities which have 3,000 or more taxpayers, and appears immediately underneath the locality. This replaces the table carried in previous reports "Income Distribution in Selected Cities".

Table E—All Taxpayers by County and Locality—In this table the number of taxpayers and amounts of income and tax are shown for each county or census division and for each locality which was separately tabulated regardless of the number of taxpayers. Where a tabulated locality lies within the borders of a county or census division, the figures shown for the county or census division include both the taxpayers resident in the locality and taxpayers resident outside the locality but within the county or census division. Information regarding the locality is published immediately beneath the figures for the county or census division. Thus the number of taxpayers resident in a particular rural area may be ascertained by deducting the number of taxpayers in the locality from the number of taxpayers in the county.

Table F—All Taxpayers by Income, Marital Status, Dependents and Sex—This table provides a distribution by income of all taxpayers according to marital status for tax purposes, number of dependents and sex. All dependents are included in this tabulation. Returns filed by estates or by persons acting in a fiduciary capacity have been classified as single with no dependents. Previous tables have shown actual marital status as well as marital status for tax purposes, but this classification has been omitted this year.

It will be noted that a number of persons whose incomes are less than the amount of the exemption for married persons are taxed as married. These are persons whose spouses received income in excess of \$250 but less than \$750. These are not allocated by income but are shown in one group in each table.

Table G—Provinces by Income Classes—In keeping with previous years, the taxpayers for each province have been distributed by income classes in Table G. Yukon Territory has been treated separately, but taxpayers in the N. W. Territories are included in the Alberta figures. As mentioned under Table "A", the allocation of taxpayers to a province is on the basis of the Income Tax District Office in which the return is filed, with the exception of persons in Quebec Province filing in Ottawa who have been credited to their own province. Table G is confined to taxable returns only.

Table H—Provinces by Occupational Classes—This table is similar to those published in previous years showing taxpayers in each province, subdivided by occupational classes. The basis of provincial allocation is the same as in Tables "A" and "G". The table is confined to taxable returns only.

Table I—Analysis of Gross Income—Canada and Provinces—This table is presented to show the amount of gross income reported by taxpayers and to show its relation to the net income reported in the tax returns. In some instances the gross income was not obtainable by the statistical clerks, but in each such case the net was extracted and identified as a "net" for which the corresponding gross was not extracted. At the close of the year the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross

for each specific type of income with the related net income within a province; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross. The amount of depreciation deducted from gross incomes before arriving at net incomes has been shown for each province. Both taxable and non-taxable returns are included.

Table J—Occupational Classes by Income—This table shows the distribution of taxpayers within each occupational class by \$500 levels of income up to \$5,000; by \$1,000 levels from \$5,000 to \$10,000; then one group each for persons receiving from \$10,000 to \$15,000, and for persons receiving over \$15,000. No breakdown is given for taxpayers receiving less than \$1,000 as persons receiving less than \$750 are exempt.

THE 1948 TAX STRUCTURE

The structure of exemptions and allowances established for 1947, plus an additional exemption of \$500 for persons aged 65 years or more, and the rates in effect for the last six months of 1947, applied to the taxation year 1948.

Exemption from income in respect of marital status and dependents is outlined below, followed by the table of rates on income in excess of personal exemptions.

Persons taxed as single—\$750.

Persons taxed as married—\$1,500. This exemption was reduced by the amount by which the income of the spouse exceeded \$250 until the spouse's income exceeded \$750, at which point both married person and spouse become taxable as single.

Additional exemption for persons 65 years of age and over—\$500.

Children eligible for family allowance —\$100.

Children not eligible for family allowance—\$300.

Other dependents—from \$100 to \$300, depending upon the family allowance status of the dependent.

Rates of Tax—1948

Taxable Income		Tax	
\$			
	100 or less	10%	
100	\$ 10.00	plus 12% on next	\$ 100
200	22.00	plus 14% on next	100
300	36.00	plus 16% on next	100
400	52.00	plus 18% on next	100
500	70.00	plus 20% on next	3,000
3,500	670.00	plus 22% on next	1,500
5,000	1,000.00	plus 26% on next	1,500
6,500	1,390.00	plus 30% on next	2,000
8,500	1,990.00	plus 35% on next	3,000
11,500	3,040.00	plus 40% on next	2,500
14,000	4,040.00	plus 45% on next	3,000
17,000	5,390.00	plus 50% on next	8,000
25,000	9,390.00	plus 55% on next	25,000
50,000	23,140.00	plus 60% on next	25,000
75,000	38,140.00	plus 65% on next	25,000
100,000	54,390.00	plus 70% on next	50,000
150,000	89,390.00	plus 75% on next	100,000
250,000	164,390.00	plus 80% on remainder.	

TABLE A
1948 TAXATION YEAR—CANADA AND PROVINCES
General Statement of All Returns Tabulated

(All money figures in thousands of dollars)

Province	Number of Returns	Wages and Salaries	Other Earned Income	Investment Income	Total Income	Total Exemptions and Deductions Claimed	Taxable Income	Total Tax
TAXABLE RETURNS								
		\$	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	6,900	11,044	3,810	928	15,782	9,333	6,449	1,226
Nova Scotia.....	91,420	180,245	21,935	8,744	210,924	125,673	85,251	16,065
New Brunswick.....	65,530	125,685	18,058	7,473	151,216	89,012	62,204	12,096
Quebec.....	625,470	1,302,576	192,728	94,472	1,589,776	865,776	724,000	154,855
Ontario.....	1,170,050	2,472,754	359,860	137,504	2,970,118	1,523,321	1,446,797	293,837
Manitoba.....	153,230	292,136	65,098	15,791	373,025	203,546	169,479	33,524
Saskatchewan.....	110,270	159,980	98,039	12,892	270,911	147,345	123,566	23,890
Alberta.....	166,900	291,694	116,739	15,604	424,037	221,560	202,477	40,357
British Columbia.....	298,370	609,529	100,074	40,743	750,346	387,776	362,570	71,410
Yukon.....	1,790	4,588	—	47	4,635	2,177	2,458	452
Canada.....	2,689,930	5,450,231	976,341	334,198	6,760,770	3,575,519	3,185,251	647,712
NON-TAXABLE RETURNS								
		\$	\$	\$	\$			
Prince Edward Island.....	8,870	3,462	3,590	307	7,359			
Nova Scotia.....	55,040	41,344	7,536	1,594	50,474			
New Brunswick.....	41,190	31,500	6,135	1,122	38,757			
Quebec.....	241,880	201,109	28,532	8,499	238,140			
Ontario.....	323,050	222,181	52,599	17,059	291,839			
Manitoba.....	69,120	37,168	20,057	3,136	60,361			
Saskatchewan.....	65,000	26,783	30,439	3,570	60,792			
Alberta.....	72,660	34,621	28,292	3,238	66,151			
British Columbia.....	94,980	61,872	15,272	6,315	83,459			
Yukon.....	310	231	—	5	236			
Canada.....	972,100	660,271	192,452	44,845	897,568			
ALL RETURNS								
		\$	\$	\$	\$			
Prince Edward Island.....	15,770	14,506	7,400	1,235	23,141			
Nova Scotia.....	146,460	221,589	29,471	10,338	261,398			
New Brunswick.....	106,720	157,185	24,193	8,595	189,973			
Quebec.....	867,350	1,503,685	221,260	102,971	1,827,916			
Ontario.....	1,493,100	2,694,935	412,459	154,563	3,261,957			
Manitoba.....	222,350	329,304	85,155	18,927	433,386			
Saskatchewan.....	175,270	186,763	128,478	16,462	331,703			
Alberta.....	239,560	326,315	145,031	18,842	490,188			
British Columbia.....	393,350	671,401	115,346	47,058	833,805			
Yukon.....	2,100	4,819	—	52	4,871			
Canada.....	3,662,030	6,110,502	1,168,793	379,043	7,658,338			

TABLE B
1948 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes
(All money figures in thousands of dollars)

		Net Loss	Under \$1,000					
			Under \$100	\$100 to \$200	\$200 to \$300	\$300 to \$400	\$400 to \$500	\$500 to \$600
1	Number of Declared Taxable Returns.....	230	520	310	290	260	230	260
	Sources of Income							
2	Wages and Salaries.....	\$ 324	\$ 54	\$ 87	\$ 97	\$ 80	\$ 231	\$ 165
3	Business Profits.....	320	23	—	11	60	7	21
4	Professional Income.....	—	1	1	—	—	1	9
5	Commission Income.....	67	11	—	5	—	—	3
6	Farm Income.....	445	16	45	72	62	71	23
7	Total-Earned Income Declared.....	374	5	43	9	78	154	109
8	Dividends.....	14	7	—	6	9	8	24
9	Bond and Bank Interest.....	28	2	11	12	13	9	11
10	Net Rental Income.....	11	1	1	—	5	—	6
11	Mortgage Interest.....	22	1	—	37	—	1	6
12	Annuity Income.....	—	—	—	—	—	—	—
13	Estate Income.....	10	7	10	7	21	5	12
14	Miscellaneous Income.....	—	1	3	10	2	—	6
15	Total-Investment Income Declared.....	63	19	25	72	50	23	65
16	Total Income Declared	311	24	68	81	128	177	174
	Exemptions and Deductions Claimed							
17	Net Marital Exemption.....	291	38	75	98	90	150	135
18	Dependent Exemption.....	40	2	2	6	6	10	4
19	Age Exemption.....	—	—	—	—	5	—	5
20	Pension Fund Deductions.....	1	1	—	—	—	1	1
21	Charitable Donations Claimed.....	18	—	—	1	1	—	2
22	Medical Expenses Claimed.....	5	—	1	—	—	1	3
23	Total Exemptions and Deductions Claimed	355	41	78	105	102	162	150
24	Net Taxable Income Declared	—	—	—	—	26	15	24
25	Total Tax Declared on Taxable Income	57	4	6	12	23	19	16
1	Number of Declared Non-Taxable Returns...	16,240	18,850	38,520	49,960	55,830	63,490	73,800
	Sources of Income							
2	Wages and Salaries.....	\$ 765	\$ 907	\$ 4,884	\$ 10,402	\$ 16,301	\$ 23,449	\$ 32,738
3	Business Profits.....	12,088	10	122	422	615	1,151	1,905
4	Professional Income.....	106	10	11	51	70	45	118
5	Commission Income.....	14	4	49	33	50	136	157
6	Farm Income.....	7,679	103	298	706	1,321	2,114	3,375
7	Total-Earned Income Declared.....	19,094	828	5,364	11,614	18,357	26,895	38,293
8	Dividends.....	265	30	55	112	156	253	326
9	Bond and Bank Interest.....	266	64	136	261	377	426	672
10	Net Rental Income.....	102	37	91	198	257	431	702
11	Mortgage Interest.....	115	13	21	37	58	119	120
12	Annuity Income.....	4	3	8	9	30	65	104
13	Estate Income.....	64	11	29	61	27	73	80
14	Miscellaneous Income.....	11	4	10	25	21	26	47
15	Total-Investment Income Declared.....	623	162	350	703	926	1,393	2,051
16	Total Income Declared	18,471	990	5,714	12,317	19,283	28,288	40,344
17	Total Exemptions and Deductions Claimed ...	22,853	18,022	34,569	44,638	50,862	58,626	68,901

Bold italic figures denote net loss.

TABLE B—(Cont'd)
1948 TAXATION YEAR—CANADA

Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes

(All money figures in thousands of dollars)

Under \$1,000—(Concluded)					\$1,000 to \$2,000								
\$600 to \$700	\$700 to \$800	\$800 to \$900	\$900 to \$1,000	Total Under \$1,000	\$1,000 to \$1,100	\$1,100 to \$1,200	\$1,200 to \$1,300	\$1,300 to \$1,400	\$1,400 to \$1,500	\$1,500 to \$1,600	\$1,600 to \$1,700		
370	25,670	71,210	82,260	181,380	88,320	88,230	91,750	89,050	82,880	94,320	109,420	1	
\$ 321	\$ 18,503	\$ 55,533	\$ 72,318	\$ 147,389	\$ 86,983	\$ 95,527	\$ 108,635	\$ 113,060	\$ 113,238	\$ 135,133	\$ 164,144	2	
28	553	1,731	1,847	4,101	2,077	2,089	2,081	2,450	2,255	4,609	7,498	3	
10	63	273	355	675	464	588	465	637	488	534	560	4	
1	76	179	306	541	206	230	263	269	354	633	819	5	
45	290	1,089	1,312	2,357	1,293	1,173	1,132	1,242	1,268	2,315	3,983	6	
237	19,485	58,805	76,138	155,063	91,023	99,607	112,576	117,658	117,603	143,224	177,004	7	
4	136	305	460	959	435	493	563	831	841	857	968	8	
9	122	486	513	1,188	497	623	581	803	910	964	1,240	9	
6	86	542	452	1,087	412	385	479	471	600	817	995	10	
6	23	85	104	263	76	66	145	163	123	233	315	11	
—	12	54	45	111	29	20	85	72	97	64	120	12	
7	32	197	291	589	190	255	304	397	461	452	543	13	
24	36	62	50	194	42	55	80	94	44	113	222	14	
44	447	1,731	1,915	4,391	1,681	1,897	2,237	2,831	3,076	3,500	4,403	15	
281	19,932	60,536	78,053	159,454	92,704	101,504	114,813	120,489	120,679	146,724	181,407	16	
288	19,238	53,325	61,639	135,076	66,320	66,410	69,108	67,472	63,227	84,684	109,427	17	
10	10	24	110	184	374	721	1,065	1,106	1,432	1,556	2,825	18	
—	5	—	5	20	5	—	445	1,225	1,375	1,265	1,250	19	
1	36	134	202	376	330	462	663	667	743	892	1,317	20	
1	17	417	743	1,182	882	938	1,147	1,208	1,274	1,344	1,658	21	
2	6	118	253	384	380	428	510	560	546	558	725	22	
302	19,312	54,018	62,952	137,222	68,291	68,959	72,938	72,238	68,597	90,299	117,202	23	
—	620	6,518	15,101	22,232	24,413	32,545	41,875	48,251	52,082	56,425	64,205	24	
22	74	659	1,680	2,515	2,928	4,198	5,793	7,115	8,074	8,948	10,289	25	
85,140	78,800	31,870	34,990	531,250	38,920	42,300	45,800	51,730	59,830	48,810	39,040	1	
\$ 44,223	\$ 44,640	\$ 17,015	\$ 21,110	\$ 215,669	\$ 25,880	\$ 31,544	\$ 37,655	\$ 47,902	\$ 60,146	\$ 53,696	\$ 46,552	2	
3,184	3,941	2,552	3,367	17,269	4,310	5,403	6,208	8,373	10,611	9,007	7,489	3	
232	321	140	93	1,091	173	136	161	150	287	229	230	4	
276	409	225	226	1,565	442	577	586	771	1,049	1,116	811	5	
4,460	5,415	4,130	5,361	27,077	6,667	7,305	8,870	9,731	12,034	9,345	7,715	6	
52,375	54,726	24,062	30,157	262,671	37,472	44,965	53,480	66,927	84,127	73,393	62,797	7	
476	596	482	603	3,089	498	585	634	390	373	384	219	8	
829	1,029	800	922	5,516	942	995	880	680	767	450	418	9	
936	1,068	920	836	5,476	1,075	1,192	1,353	1,219	1,066	1,073	822	10	
162	156	161	217	1,064	245	324	295	185	166	149	151	11	
68	121	89	95	592	114	71	103	55	71	23	24	12	
177	284	268	222	1,232	246	240	211	167	82	35	88	13	
80	104	91	69	477	78	147	157	156	152	118	100	14	
2,728	3,358	2,811	2,964	17,446	3,198	3,554	3,633	2,852	2,677	2,232	1,822	15	
55,103	58,084	26,873	33,121	280,117	40,670	48,519	57,113	69,779	86,804	75,625	64,619	16	
80,065	79,358	47,023	54,166	536,230	61,478	67,769	74,410	85,737	100,146	85,405	71,810	17	

Bold italic figures denote net loss.

TABLE B—(Cont'd)
1948 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes
(All money figures in thousands of dollars)

		\$1,000 to \$2,000 (Concluded)				\$2,000 to \$3,000		
		\$1,700 to \$1,800	\$1,800 to \$1,900	\$1,900 to \$2,000	Total \$1,000 to \$2,000	\$2,000 to \$2,100	\$2,100 to \$2,200	\$2,200 to \$2,300
1	Number of Declared Taxable Returns.....	117,100	125,660	128,160	1,014,890	130,260	130,460	122,260
	Sources of Income							
2	Wages and Salaries.....	\$ 187,031	\$ 211,975	\$ 229,794	\$1,445,520	\$ 244,532	\$ 258,381	\$ 252,251
3	Business Profits.....	8,578	10,208	10,431	52,276	11,450	11,888	11,924
4	Professional Income.....	790	780	825	6,131	527	762	964
5	Commission Income.....	1,233	956	1,437	6,400	1,695	1,701	1,567
6	Farm Income.....	4,842	5,270	5,778	28,296	6,406	5,417	5,738
7	Total-Earned Income Declared.....	202,474	229,189	248,265	1,538,623	264,610	278,149	272,444
8	Dividends.....	991	1,185	808	7,972	933	990	1,184
9	Bond and Bank Interest.....	1,069	1,149	972	8,808	1,120	1,161	1,364
10	Net Rental Income.....	801	1,128	713	6,801	1,350	1,316	1,310
11	Mortgage Interest.....	213	387	258	1,979	340	304	359
12	Annuity Income.....	60	67	93	707	69	75	81
13	Estate Income.....	367	506	526	4,001	646	483	461
14	Miscellaneous Income.....	126	191	267	1,234	172	168	168
15	Total-Investment Income Declared.....	3,627	4,613	3,637	31,502	4,630	4,497	4,927
16	Total Income Declared	206,101	233,802	251,902	1,570,125	269,240	282,646	277,371
	Exemptions and Deductions Claimed							
17	Net Marital Exemption.....	126,501	143,141	153,387	949,677	161,279	163,994	156,452
18	Dependent Exemption.....	5,027	8,213	10,648	32,967	13,016	14,754	15,384
19	Age Exemption.....	1,040	1,195	915	8,715	1,930	2,450	2,180
20	Pension Fund Deductions.....	1,567	2,050	2,622	11,313	2,767	2,905	2,925
21	Charitable Donations Claimed.....	1,970	2,317	2,539	15,277	2,844	3,078	3,197
22	Medical Expenses Claimed.....	805	1,136	1,383	7,031	1,449	1,631	1,809
23	Total Exemptions and Deductions Claimed	136,910	158,052	171,494	1,024,980	183,285	188,812	181,947
24	Net Taxable Income Declared	69,191	75,750	80,408	545,145	85,955	93,834	95,424
25	Total Tax Declared on Taxable Income	11,136	12,140	12,859	83,480	13,743	15,192	15,612
1	Number of Declared Non-Taxable Returns...	30,360	22,060	16,010	394,860	10,830	6,370	4,160
	Sources of Income							
2	Wages and Salaries.....	\$ 38,073	\$ 30,046	\$ 22,719	\$ 394,213	\$ 16,392	\$ 10,340	\$ 7,102
3	Business Profits.....	5,791	4,142	2,620	63,954	2,360	1,079	962
4	Professional Income.....	206	227	106	1,905	56	33	110
5	Commission Income.....	681	410	376	6,819	246	197	59
6	Farm Income.....	6,749	4,579	4,162	77,157	2,429	1,622	882
7	Total-Earned Income Declared.....	51,500	39,404	29,983	544,048	21,483	13,271	9,115
8	Dividends.....	307	252	209	3,851	118	97	50
9	Bond and Bank Interest.....	474	319	334	6,259	217	103	58
10	Net Rental Income.....	739	586	518	9,643	224	171	89
11	Mortgage Interest.....	133	118	129	1,895	114	52	31
12	Annuity Income.....	34	72	10	577	12	9	1
13	Estate Income.....	52	76	45	1,242	37	23	44
14	Miscellaneous Income.....	55	10	56	1,029	13	41	—
15	Total-Investment Income Declared.....	1,794	1,433	1,301	24,496	735	496	273
16	Total Income Declared	53,294	40,837	31,284	568,544	22,218	13,767	9,388
17	Total Exemptions and Deductions Claimed ...	58,381	44,476	33,076	682,688	23,796	14,639	9,963

TABLE B—(Cont'd)
1948 TAXATION YEAR—CANADA

Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes

(All money figures in thousands of dollars)

\$2,000 to \$3,000—(Concluded)								\$3,000 to \$4,000			
\$2,300 to \$2,400	\$2,400 to \$2,500	\$2,500 to \$2,600	\$2,600 to \$2,700	\$2,700 to \$2,800	\$2,800 to \$2,900	\$2,900 to \$3,000	Total \$2,000 to \$3,000	\$3,000 to \$3,500	\$3,500 to \$4,000	Total \$3,000 to \$4,000	
115,560	109,500	99,130	89,800	78,440	67,050	58,800	1,001,260	186,230	94,440	280,670	1
\$ 250,582	\$ 246,650	\$ 231,206	\$ 219,131	\$ 196,101	\$ 174,334	\$ 155,056	\$2,228,224	\$ 521,650	\$ 285,319	\$ 806,969	2
10,831	11,687	11,386	10,135	10,134	8,546	9,118	107,099	38,292	34,222	72,514	3
786	963	782	1,030	1,011	816	859	8,500	4,213	4,710	8,923	4
1,785	1,929	1,680	1,743	2,111	1,411	1,799	17,421	8,478	6,325	14,803	5
5,720	5,640	5,747	4,226	4,767	4,445	4,856	52,962	17,714	12,643	30,357	6
269,704	266,869	250,801	236,265	214,124	189,552	171,688	2,414,206	590,347	343,219	933,566	7
1,019	890	1,029	1,013	876	850	913	9,697	4,399	3,842	8,241	8
1,176	1,015	1,115	1,038	975	776	874	10,614	3,832	2,959	6,791	9
1,102	1,139	1,260	1,157	960	1,027	1,047	11,668	4,173	3,552	7,725	10
221	275	414	266	174	276	163	2,792	1,076	689	1,765	11
73	45	72	57	64	13	33	582	200	189	389	12
624	441	541	347	560	422	397	4,922	2,511	1,938	4,449	13
152	234	215	154	126	100	142	1,631	558	292	850	14
4,367	4,039	4,646	4,032	3,735	3,464	3,569	41,906	16,749	13,461	30,210	15
274,071	270,908	255,447	240,297	217,859	193,016	175,257	2,456,112	607,096	356,680	963,776	16
150,550	144,730	132,115	121,416	106,336	91,421	80,596	1,308,889	256,502	131,205	387,707	17
15,755	16,595	15,340	14,691	13,483	11,486	10,342	140,846	34,003	17,803	51,806	18
2,115	1,950	1,840	1,440	1,385	1,145	1,070	17,505	4,070	2,465	6,535	19
3,118	3,227	3,182	2,906	2,647	2,340	2,221	28,238	8,413	5,343	13,756	20
3,207	3,130	3,106	2,847	2,560	2,225	2,057	28,251	7,405	4,529	11,934	21
1,842	1,841	1,728	1,643	1,511	1,311	1,319	16,084	4,356	2,603	6,959	22
176,587	171,473	157,311	144,943	127,922	109,928	97,605	1,539,813	314,749	163,948	478,697	23
97,484	99,435	98,136	95,354	89,937	83,088	77,652	916,299	292,347	192,732	485,079	24
16,137	16,677	16,690	16,368	15,629	14,585	13,741	154,374	52,793	35,618	88,411	25
2,970	1,850						29,750				1
\$ 5,173	\$ 3,379						\$ 49,624				2
789	429						6,913				3
38	3						356				4
87	55						815				5
724	541						7,390				6
6,811	4,407	Non-Taxable Status Not Shown Separately in These Classes					65,098				7
32	14						480				8
46	15						536				9
75	37						734				10
3	8						256				11
—	—						27				12
18	46						189				13
3	—						58				14
177	120						2,280				15
6,988	4,527						67,378				16
7,419	4,805						69,912				17

TABLE B—(Cont'd)
1948 TAXATION YEAR—CANADA

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes**

(All money figures in thousands of dollars)

		\$1,000 to \$5,000			\$5,000 to \$10,000			
		\$4,000 to \$4,500	\$4,500 to \$5,000	Total \$4,000 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000
1	Number of Declared Taxable Returns.....	53,290	32,020	85,310	38,380	22,420	14,970	10,350
	Sources of Income							
2	Wages and Salaries.....	\$ 168,029	\$ 104,354	\$ 272,383	\$ 122,399	\$ 79,376	\$ 55,540	\$ 37,753
3	Business Profits.....	27,868	23,466	51,334	41,503	32,929	25,874	22,338
4	Professional Income.....	4,545	4,460	9,005	9,483	8,052	8,428	7,127
5	Commission Income.....	5,235	3,557	8,792	7,472	4,526	4,270	3,715
6	Farm Income.....	10,734	7,427	18,161	12,683	7,512	6,230	4,012
7	Total-Earned Income Declared.....	216,411	143,264	359,675	193,540	132,395	100,342	74,945
8	Dividends.....	3,497	2,908	6,405	5,922	4,489	4,521	5,235
9	Bond and Bank Interest.....	2,702	2,235	4,937	3,223	2,552	2,278	2,195
10	Net Rental Income.....	2,743	2,204	4,947	2,992	2,436	2,213	1,800
11	Mortgage Interest.....	734	782	1,516	981	727	714	633
12	Annuity Income.....	75	122	197	193	130	56	152
13	Estate Income.....	1,967	1,579	3,546	3,236	2,851	2,359	2,669
14	Miscellaneous Income.....	352	416	768	410	364	269	363
15	Total-Investment Income Declared.....	12,070	10,246	22,316	16,957	13,549	12,410	13,047
16	Total Income Declared	228,481	153,510	381,991	210,497	145,944	112,752	87,992
	Exemptions and Deductions Claimed							
17	Net Marital Exemption.....	74,514	44,787	119,301	53,361	31,009	20,691	14,050
18	Dependent Exemption	10,255	6,126	16,381	7,539	4,634	3,089	2,069
19	Age Exemption.....	1,695	1,130	2,825	1,565	1,155	830	620
20	Pension Fund Deductions.....	3,419	2,149	5,568	2,238	1,452	980	553
21	Charitable Donations Claimed.....	3,125	2,164	5,289	3,279	2,275	1,791	1,500
22	Medical Expenses Claimed.....	1,613	953	2,566	1,285	860	581	453
23	Total Exemptions and Deductions Claimed	94,621	57,309	151,930	69,267	41,385	27,962	19,245
24	Net Taxable Income Declared	133,860	96,201	230,061	141,230	104,559	84,790	68,747
25	Total Tax Declared on Taxable Income	25,148	18,236	43,384	27,333	20,856	17,578	14,957
1	Number of Declared Non-Taxable Returns...							
	Sources of Income							
2	Wages and Salaries.....							
3	Business Profits.....							
4	Professional Income.....							
5	Commission Income.....							
6	Farm Income.....							
7	Total-Earned Income Declared.....	Non-Taxable Status Not Carried Above \$3,000 Level						
8	Dividends.....							
9	Bond and Bank Interest.....							
10	Net Rental Income.....							
11	Mortgage Interest.....							
12	Annuity Income.....							
13	Estate Income.....							
14	Miscellaneous Income.....							
15	Total-Investment Income Declared.....							
16	Total Income Declared							
17	Total Exemptions and Deductions Claimed ...							

TABLE B—(Concluded)
1948 TAXATION YEAR—CANADA

Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes

(All money figures in thousands of dollars)

\$5,000 to \$10,000 (Con.)		\$10,000 to \$25,000				Over \$25,000			Grand Total	
\$9,000 to \$10,000	Total \$5,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	Total \$10,000 to \$25,000	\$25,000 to \$50,000	Over \$50,000	Total Over \$25,000		
7,470	93,590	18,330	6,680	2,750	27,760	3,790	1,050	4,840	2,689,930	1
\$ 30,498	\$ 325,566	\$ 91,519	\$ 45,225	\$ 21,615	\$ 158,359	\$ 43,115	\$ 22,382	\$ 65,497	\$ 5,450,231	2
19,433	142,077	58,562	30,126	17,112	105,800	28,889	18,528	47,417	582,298	3
5,187	38,277	22,087	11,562	7,470	41,119	13,684	2,384	16,068	128,698	4
3,135	23,118	8,127	2,844	2,001	12,972	3,029	25	3,054	87,168	5
3,317	33,754	6,584	3,303	784	10,671	1,369	695	2,064	178,177	6
61,570	562,792	186,879	93,060	48,982	328,921	90,086	44,014	134,100	6,426,572	7
3,668	23,835	13,814	10,290	6,282	30,386	19,700	22,024	41,724	129,233	8
1,394	11,642	5,543	3,215	1,615	10,373	4,190	4,141	8,331	62,712	9
1,395	10,836	4,712	2,675	1,548	8,935	2,074	631	2,705	54,693	10
311	3,366	1,652	782	268	2,702	691	262	953	15,358	11
107	638	146	55	56	257	68	222	290	3,171	12
2,357	13,472	6,971	4,602	2,603	14,176	7,580	8,025	15,605	60,770	13
269	1,675	845	209	137	1,191	587	131	718	8,261	14
9,501	65,464	33,683	21,828	12,509	68,020	34,890	35,436	70,326	334,198	15
71,071	628,256	220,562	114,888	61,491	396,941	124,976	79,450	204,426	6,760,770	16
10,195	129,306	24,423	8,690	3,541	36,654	4,766	1,218	5,984	3,072,885	17
1,696	19,027	4,217	1,585	617	6,419	1,010	260	1,270	268,940	18
500	4,670	1,260	590	190	2,040	380	165	545	42,855	19
464	5,687	1,324	514	221	2,059	406	147	553	67,551	20
1,185	10,030	4,360	2,373	1,196	7,929	2,776	2,975	5,751	85,661	21
250	3,429	686	261	25	972	165	32	197	37,627	22
14,290	172,149	36,270	14,013	5,790	56,073	9,503	4,797	14,300	3,575,519	23
56,781	456,107	184,292	100,875	55,701	340,868	115,473	74,653	190,126	3,185,251	24
12,937	93,661	46,854	30,684	19,370	96,908	46,937	37,985	84,922	647,712	25
									972,100	1
									\$ 660,271	2
									76,048	3
									3,246	4
									9,213	5
									103,945	6
									852,723	7
									7,685	8
									12,577	9
									15,751	10
									3,330	11
									1,200	12
									2,727	13
									1,575	14
									44,845	15
									897,568	16
									1,311,683	17

Non-Taxable Status Not Carried Above \$3,000 Level

TABLE C
1948 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Occupational Classes
(All money figures in thousands of dollars)

		Primary Producers				Professionals		
		Farmers	Forestry Opera- tors	Fishermen	Total Primary Pro- ducers	Medical Doctors and Surgeons	Dentists	Lawyers
1	Number of Declared Taxable Returns.....	67,040	1,370	4,290	72,700	6,990	3,690	4,060
	Sources of Income							
2	Wages and Salaries.....	\$ 8,242	\$ 489	\$ 1,162	\$ 9,893	\$ 2,109	\$ 526	\$ 1,847
3	Business Profits.....	965	4,596	13,043	18,604	146	—	18
4	Professional Income.....	32	20	5	57	52,557	18,512	28,395
5	Commission Income.....	593	2	—	595	35	—	37
6	Farm Income.....	176,287	47	—	176,334	148	—	30
7	Total-Earned Income Declared.....	186,119	5,154	14,210	205,483	54,699	19,038	30,267
8	Dividends.....	1,197	9	10	1,216	1,546	311	1,708
9	Bond and Bank Interest.....	3,177	51	84	3,312	956	319	539
10	Net Rental Income.....	1,467	26	2	1,495	230	123	372
11	Mortgage Interest.....	865	36	—	901	141	50	495
12	Annuity Income.....	61	—	—	61	71	27	14
13	Estate Income.....	432	—	—	432	99	32	270
14	Miscellaneous Income.....	202	1	1	204	96	8	68
15	Total-Investment Income Declared.....	7,401	123	97	7,621	3,139	870	3,466
16	Total Income Declared	193,520	5,277	14,307	213,104	57,838	19,908	33,733
	Exemptions and Deductions Claimed							
17	Net Marital Exemption.....	86,501	1,760	5,211	93,472	9,552	5,125	5,329
18	Dependent Exemption.....	9,788	210	440	10,438	1,546	802	800
19	Age Exemption.....	2,985	35	40	3,060	360	100	185
20	Pension Fund Deductions.....	70	—	1	71	14	3	7
21	Charitable Donations Claimed.....	2,603	33	37	2,673	1,321	447	882
22	Medical Expenses Claimed.....	1,142	12	85	1,239	132	91	186
23	Total Exemptions and Deductions Claimed	103,089	2,050	5,814	110,953	12,925	6,568	7,389
24	Net Taxable Income Declared	90,431	3,227	8,493	102,151	44,913	13,340	26,344
25	Total Tax Declared on Taxable Income	18,095	738	1,807	20,640	12,483	2,837	7,971
1	Number of Declared Non-Taxable Returns...	123,050	1,540	4,070	128,660	760	240	380
	Sources of Income							
2	Wages and Salaries.....	\$ 5,873	\$ 136	\$ 328	\$ 6,337	\$ 38	\$ —	\$ 45
3	Business Profits.....	864	1,153	3,147	5,164	—	—	—
4	Professional Income.....	—	—	—	—	699	267	344
5	Commission Income.....	198	10	1	209	—	—	—
6	Farm Income.....	103,686	30	10	103,706	—	—	—
7	Total-Earned Income Declared.....	110,621	1,329	3,466	115,416	737	267	389
8	Dividends.....	381	2	9	392	33	17	12
9	Bond and Bank Interest.....	1,827	12	33	1,872	42	18	8
10	Net Rental Income.....	780	3	5	788	1	—	—
11	Mortgage Interest.....	461	1	—	462	5	—	4
12	Annuity Income.....	27	—	1	28	8	4	4
13	Estate Income.....	186	—	4	190	4	12	4
14	Miscellaneous Income.....	106	1	1	108	2	—	1
15	Total-Investment Income Declared.....	3,768	19	53	3,840	93	51	33
16	Total Income Declared	114,389	1,348	3,519	119,256	830	318	422
17	Total Exemptions and Deductions Claimed ...	198,457	2,540	5,895	206,892	1,296	425	549

Bold italic figures denote net loss.

TABLE C—(Cont'd)
1948 TAXATION YEAR—CANADA

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Occupational Classes**

(All money figures in thousands of dollars)

Professionals—(Concluded)						Employees					
Engineers and Architects	Entertainers	Osteopaths, Chiropractors, etc.	Nurses	Other Professionals	Total Professionals	Agricultural Enterprises	Business Enterprises	Institutions	Educational Institutions	Dominion Government	
1,200	1,970	720	3,250	1,420	23,300	4,200	1,966,890	51,120	66,790	107,730	1
\$ 494	\$ 706	\$ —	\$ 430	\$ 678	\$ 6,790	\$ 5,406	\$4,501,188	\$ 87,163	\$ 146,142	\$ 241,752	2
187	2	1	—	29	379	2	3,006	5	36	27	3
7,841	5,508	2,884	3,883	4,838	124,418	—	1,481	353	292	123	4
—	18	12	—	50	152	—	5,507	9	65	241	5
—	—	—	—	10	168	36	594	5	13	5	6
8,522	6,230	2,897	4,313	5,605	131,571	5,444	4,510,588	87,525	146,548	242,138	7
202	46	32	47	122	4,014	21	30,274	434	909	924	8
134	58	28	82	79	2,195	42	15,019	542	1,177	906	9
3	8	5	10	72	823	11	7,558	219	319	434	10
12	4	12	12	25	751	4	1,802	43	95	62	11
5	—	8	18	1	144	—	571	23	44	24	12
49	—	1	3	2	456	1	2,563	165	258	269	13
19	—	1	2	17	211	17	1,794	118	169	114	14
424	116	87	174	318	8,594	96	59,581	1,544	2,971	2,733	15
8,946	6,346	2,984	4,487	5,923	140,165	5,540	4,570,169	89,069	149,519	244,871	16
1,584	2,248	978	2,590	1,794	29,200	3,626	2,226,402	47,809	66,138	124,141	17
239	204	155	68	245	4,059	97	190,547	2,252	4,557	9,861	18
95	30	15	50	45	880	10	19,242	650	585	750	19
5	23	—	—	10	62	8	39,164	1,012	5,150	6,817	20
206	63	56	68	151	3,194	23	48,833	1,356	2,436	2,796	21
28	82	19	26	33	597	22	24,386	555	997	1,571	22
2,157	2,650	1,223	2,802	2,278	37,992	3,786	2,548,574	53,634	79,863	145,936	23
6,789	3,696	1,761	1,685	3,645	102,173	1,754	2,021,595	35,435	69,656	98,935	24
1,865	721	361	256	825	27,319	263	377,194	5,852	12,180	17,129	25
100	540	270	1,040	520	3,850	4,520	574,190	21,580	15,140	21,420	1
\$ —	\$ 100	\$ —	\$ 61	\$ 27	\$ 271	\$ 3,892	\$ 515,392	\$ 18,744	\$ 13,105	\$ 23,644	2
18	—	—	6	12	—	10	827	2	1	37	3
130	357	242	590	440	3,069	—	42	9	1	11	4
—	—	—	7	2	9	2	271	1	4	212	5
20	—	5	—	1	24	5	3	19	2	18	6
92	457	237	664	482	3,325	3,899	516,535	18,773	13,101	23,886	7
1	—	5	7	10	85	2	545	53	19	24	8
7	4	12	12	10	113	33	1,177	124	60	69	9
—	4	6	—	5	14	8	934	56	36	46	10
—	—	6	—	3	18	—	112	5	1	2	11
—	—	—	2	—	18	—	52	14	5	3	12
—	—	—	5	—	25	—	51	5	3	6	13
—	—	—	—	5	8	16	312	18	7	10	14
8	8	29	26	33	281	59	3,183	275	131	160	15
100	465	266	690	515	3,606	3,958	519,718	19,048	13,232	24,046	16
173	651	403	946	771	5,214	5,366	718,558	25,625	17,547	30,942	17

Bold italic figures denote net loss.

TABLE C—(Cont'd)
1948 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Occupational Classes
(All money figures in thousands of dollars)

		Employees—(Concluded)						Sales-men
		Provincial Govern- ments	Municipal and Smaller Govern- ments	Employees of Private Individ- uals	Armed Services	Unclassi- fied	Total Employees	
1	Number of Declared Taxable Returns.....	63,250	62,920	5,050	27,200	1,310	2,356,460	21,740
	Sources of Income							
2	Wages and Salaries.....	\$ 138,696	\$ 145,881	\$ 7,505	\$ 61,902	\$ 3,631	\$5,339,266	\$ 6,749
3	Business Profits.....	119	41	37	1	—	3,274	156
4	Professional Income.....	107	38	—	—	19	2,413	102
5	Commission Income.....	62	93	4	18	—	5,999	77,762
6	Farm Income.....	24	23	—	—	—	602	41
7	Total-Earned Income Declared.....	138,960	146,030	7,546	61,921	3,650	5,350,350	84,728
8	Dividends.....	536	346	106	113	47	33,710	829
9	Bond and Bank Interest.....	612	502	90	120	18	19,028	467
10	Net Rental Income.....	312	360	44	49	4	9,310	259
11	Mortgage Interest.....	54	50	3	—	—	2,113	190
12	Annuity Income.....	18	41	2	—	2	725	25
13	Estate Income.....	81	57	10	87	—	3,491	185
14	Miscellaneous Income.....	56	66	13	2	—	2,349	47
15	Total-Investment Income Declared.....	1,669	1,422	268	371	71	70,726	2,002
16	Total Income Declared	140,629	147,452	7,814	62,292	3,721	5,421,076	86,730
	Exemptions and Deductions Claimed							
17	Net Marital Exemption.....	71,001	79,070	4,934	32,745	1,415	2,657,281	29,180
18	Dependent Exemption.....	5,749	6,955	247	2,939	137	223,341	3,616
19	Age Exemption.....	915	1,320	523	25	15	24,035	455
20	Pension Fund Deductions.....	4,701	4,487	4	4,380	54	65,777	787
21	Charitable Donations Claimed.....	1,857	1,874	66	177	19	59,437	1,557
22	Medical Expenses Claimed.....	884	1,000	32	206	15	29,668	557
23	Total Exemptions and Deductions Claimed	85,107	94,706	5,806	40,472	1,655	3,059,539	36,152
24	Net Taxable Income Declared	55,522	52,746	2,008	21,820	2,066	2,361,537	50,578
25	Total Tax Declared on Taxable Income	9,529	8,928	386	3,687	399	435,547	11,238
1	Number of Declared Non-Taxable Returns...	22,670	13,580	3,720	5,140	790	682,750	7,270
	Sources of Income							
2	Wages and Salaries.....	\$ 24,558	\$ 16,364	\$ 2,960	\$ 7,080	\$ 803	\$ 626,542	\$ 578
3	Business Profits.....	46	34	25	4	—	986	23
4	Professional Income.....	1	3	—	—	—	67	1
5	Commission Income.....	10	8	—	—	1	499	7,891
6	Farm Income.....	4	29	12	—	9	57	24
7	Total-Earned Income Declared.....	24,611	16,380	2,973	7,084	795	628,037	8,517
8	Dividends.....	23	15	13	4	8	706	28
9	Bond and Bank Interest.....	61	46	33	5	7	1,615	73
10	Net Rental Income.....	48	59	17	7	8	1,219	99
11	Mortgage Interest.....	—	3	—	—	—	123	26
12	Annuity Income.....	—	4	—	—	—	78	1
13	Estate Income.....	8	—	2	—	—	75	8
14	Miscellaneous Income.....	15	—	5	—	15	398	17
15	Total-Investment Income Declared.....	155	127	70	16	38	4,214	252
16	Total Income Declared	24,766	16,507	3,043	7,100	833	632,251	8,769
17	Total Exemptions and Deductions Claimed ...	32,811	21,404	4,311	8,227	1,116	865,907	11,535

Bold italic figures denote net loss.

TABLE C—(Concluded)
1948 TAXATION YEAR—CANADA

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Occupational Classes**

(All money figures in thousands of dollars)

Business Proprietors				Financial			Estates	Deceased	Unclassified	Grand Total	
Sole Proprietors Without Employees	Sole Proprietors With Employees	Partners in Business	Total Business Proprietors	Investment Income Pre-dominates	Pension Income Pre-dominates	Total Financial					
19,880	85,970	47,540	153,390	49,430	6,770	56,200	2,130	3,200	810	2,689,930	1
\$ 3,984	\$ 18,995	\$ 14,612	\$ 37,591	\$ 30,042	\$ 13,905	\$ 43,947	\$ 125	\$ 5,283	\$ 587	\$ 5,450,231	2
40,613	335,101	181,850	557,564	882	38	920	31	1,222	148	582,298	3
19	226	299	544	861	19	880	34	237	13	128,698	4
210	742	637	1,589	692	17	709	106	215	41	87,168	5
182	1,329	828	2,339	227	42	269	35	549	—	178,177	6
45,008	356,393	198,226	599,627	32,250	13,937	46,187	331	7,506	789	6,426,572	7
297	4,332	2,276	6,905	79,791	1,307	81,098	387	1,016	58	129,233	8
385	3,837	1,898	6,120	29,738	913	30,651	424	452	63	62,712	9
550	7,146	2,780	10,476	31,703	172	31,875	59	382	14	54,693	10
176	1,623	753	2,552	8,485	56	8,541	58	243	9	15,358	11
5	59	25	89	1,972	114	2,086	—	24	17	3,171	12
27	401	425	853	53,371	97	53,468	1,418	440	27	60,770	13
90	370	159	619	3,632	33	3,665	156	78	932	8,261	14
1,530	17,768	8,316	27,614	208,692	2,692	211,384	2,502	2,635	1,120	334,198	15
46,538	374,161	206,542	627,241	240,942	16,629	257,571	2,833	10,141	1,909	6,760,770	16
25,344	117,953	61,530	204,827	47,021	7,309	54,330	98	3,676	821	3,072,885	17
2,481	15,371	6,656	24,508	2,462	228	2,690	—	243	45	268,940	18
385	2,300	1,190	3,875	8,490	1,705	10,195	10	285	60	42,855	19
69	148	84	301	311	139	450	1	100	2	67,551	20
592	6,128	3,045	9,765	7,532	369	7,901	5	1,101	28	85,661	21
249	1,961	993	3,203	1,793	235	2,028	7	313	15	37,627	22
29,120	143,861	73,498	246,479	67,609	9,985	77,594	121	5,718	971	3,575,519	23
17,418	230,300	133,044	380,762	173,333	6,644	179,977	2,712	4,423	938	3,185,251	24
3,361	57,958	32,835	94,154	55,511	1,232	56,743	628	1,263	180	647,712	25
27,830	40,900	16,740	85,470	40,820	15,350	56,170	180	3,960	3,790	972,100	1
\$ 2,204	\$ 3,124	\$ 1,284	\$ 6,612	\$ 2,907	\$ 14,311	\$ 17,218	\$ 12	\$ 1,855	\$ 846	\$ 660,271	2
26,569	30,245	12,444	69,258	101	7	108	—	188	321	76,048	3
12	44	13	69	39	2	41	—	1	—	3,246	4
124	274	31	429	131	14	145	—	3	28	9,213	5
158	255	82	15	37	12	49	29	287	4	103,945	6
29,067	33,432	13,854	76,353	3,215	14,346	17,561	17	2,332	1,199	852,723	7
61	241	111	413	5,467	481	5,948	—	97	16	7,685	8
254	552	123	929	7,156	650	7,806	8	127	34	12,577	9
359	1,013	180	1,552	11,497	303	11,800	10	248	21	15,751	10
56	203	34	293	2,257	56	2,313	1	94	—	3,330	11
1	16	3	20	947	92	1,039	—	16	—	1,200	12
8	41	29	78	2,189	45	2,234	60	57	—	2,727	13
56	68	29	153	629	18	647	—	9	235	1,575	14
795	2,134	509	3,438	30,142	1,645	31,787	79	648	306	44,845	15
29,862	35,566	14,363	79,791	33,357	15,991	49,348	62	2,980	1,505	897,568	16
42,715	65,185	25,659	133,559	53,962	24,465	78,427	138	5,661	4,350	1,311,683	17

Bold italic figures denote net loss.

TABLE D
1948 TAXATION YEAR—CANADA
Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and
Income Classes By Cities or Place of Residence
(All money figures in thousands of dollars)

		Prince Edward Island			Nova Scotia			
		Charlotte- town	All Other Areas	Total	Halifax	Sydney and Glance Bay	All Other Areas	Total
1	Number of Declared Taxable Returns.....	3,560	3,320	6,880	28,920	12,850	49,980	91,750
	Sources of Income							
2	Wages and Salaries.....	\$ 6,448	\$ 4,803	\$ 11,251	\$ 58,676	\$ 28,654	\$ 93,505	\$ 180,835
3	Business Profits.....	1,015	1,548	2,563	4,120	1,754	10,832	16,706
4	Professional Income.....	296	199	495	1,577	455	1,442	3,474
5	Commission Income.....	5	109	114	714	124	437	1,275
6	Farm Income.....	21	551	572	14	—	584	598
7	Total-Earned Income Declared.....	7,785	7,210	14,995	65,101	30,987	106,800	202,888
8	Dividends.....	129	163	292	1,727	240	2,266	4,233
9	Bond and Bank Interest.....	118	166	284	824	147	1,203	2,174
10	Net Rental Income.....	75	19	94	339	122	248	709
11	Mortgage Interest.....	28	36	64	20	7	74	101
12	Annuity Income.....	14	3	17	25	3	34	62
13	Estate Income.....	77	77	154	499	2	535	1,036
14	Miscellaneous Income.....	3	27	30	60	1	114	175
15	Total-Investment Income Declared.....	444	491	935	3,494	522	4,474	8,490
16	Total Income Declared	8,229	7,701	15,930	68,595	31,509	111,274	211,378
	Exemptions and Deductions Claimed							
17	Net Marital Exemption.....	3,961	3,904	7,865	32,408	16,216	59,662	108,286
18	Dependent Exemption.....	396	439	835	2,838	2,179	6,654	11,671
19	Age Exemption.....	95	45	140	410	245	885	1,540
20	Pension Fund Deductions.....	101	72	173	909	99	815	1,823
21	Charitable Donations Claimed.....	131	103	234	663	280	984	1,927
22	Medical Expenses Claimed.....	83	50	133	309	86	402	797
23	Total Exemptions and Deductions Claimed	4,767	4,613	9,380	37,537	19,105	69,402	126,044
24	Net Taxable Income Declared	3,462	3,088	6,550	31,058	12,404	41,872	85,334
25	Total Tax Declared on Taxable Income	640	605	1,245	6,169	2,245	7,644	16,058
	Number of Declared Taxable Returns							
1	Under \$1,000.....	350	610	960	2,800	730	4,730	8,260
2	\$1,000- 1,500.....	810	550	1,360	5,610	1,150	7,870	14,630
3	1,500- 2,000.....	760	660	1,420	6,490	2,000	11,850	20,340
4	2,000- 2,500.....	720	680	1,400	6,020	3,830	12,050	21,900
5	2,500- 3,000.....	300	310	610	3,340	3,130	6,620	13,090
6	3,000- 3,500.....	280	190	470	1,640	1,090	3,160	5,890
7	3,500- 4,000.....	90	40	130	940	360	1,490	2,790
8	4,000- 4,500.....	40	40	80	550	190	470	1,210
9	4,500- 5,000.....	20	50	70	260	70	300	630
10	5,000- 6,000.....	30	40	70	300	80	550	930
11	6,000- 7,000.....	40	40	80	230	60	280	570
12	7,000- 8,000.....	50	50	100	200	50	190	440
13	8,000- 9,000.....	30	10	40	110	20	60	190
14	9,000-10,000.....	10	10	20	70	20	40	130
15	10,000-15,000.....	20	30	50	200	40	190	430
16	Over 15,000.....	10	10	20	160	30	130	320
17	Total Number of Declared Taxable Returns	3,560	3,320	6,880	28,920	12,850	49,980	91,750

TABLE D—(Cont'd)

1948 TAXATION YEAR—CANADA

Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and
Income Classes By Cities or Place of Residence

(All money figures in thousands of dollars)

New Brunswick					Quebec							
Frederic- ton	Moncton	Saint John	All Other Areas	Total	Chicou- timi	Drum- mondville	Granby	Hull	Jonquiere	Levis	Montreal	
4,090	10,750	17,570	33,200	65,610	4,330	3,620	3,460	9,500	3,250	4,360	367,570	1
\$ 8,383	\$ 22,366	\$ 33,781	\$ 61,417	\$ 125,947	\$ 9,057	\$ 7,424	\$ 6,379	\$ 18,603	\$ 7,365	\$ 8,481	\$ 794,751	2
914	933	2,285	8,796	12,928	2,094	474	545	682	585	666	78,269	3
122	510	1,123	1,185	2,940	326	86	84	310	80	79	20,288	4
79	321	522	756	1,678	149	11	29	149	34	132	20,784	5
9	—	—	567	558	—	—	—	26	—	—	269	6
9,489	24,130	37,711	72,721	144,051	11,626	7,995	7,037	19,770	8,064	9,358	913,823	7
305	615	748	1,007	2,675	46	210	153	57	11	109	33,418	8
194	292	845	1,260	2,591	115	35	59	26	8	204	9,426	9
63	126	295	168	652	47	81	60	45	33	18	10,494	10
87	31	38	82	238	236	8	13	6	31	37	1,593	11
14	14	28	74	130	—	—	3	4	—	2	358	12
59	33	266	625	983	13	—	—	48	—	33	17,656	13
10	7	77	81	175	—	4	24	—	—	—	1,136	14
732	1,118	2,297	3,297	7,444	457	338	312	186	83	403	74,081	15
10,221	25,248	40,008	76,018	151,495	12,083	8,333	7,349	19,956	8,147	9,761	987,904	16
4,617	12,272	19,790	39,213	75,892	5,508	4,087	3,745	10,994	4,239	5,091	416,727	17
376	1,147	1,541	4,791	7,855	526	462	300	1,195	490	524	46,006	18
105	85	300	380	870	30	20	30	45	—	60	4,885	19
140	336	446	785	1,707	135	19	48	277	103	68	9,016	20
144	301	537	1,001	1,983	270	203	145	555	483	712	20,892	21
78	137	248	419	882	67	35	66	98	35	63	6,123	22
5,460	14,278	22,862	46,589	89,189	6,536	4,826	4,334	13,164	5,350	6,518	503,649	23
4,761	10,970	17,146	29,429	62,306	5,547	3,507	3,015	6,792	2,797	3,243	484,255	24
928	2,108	3,234	5,852	12,122	1,261	702	533	1,153	454	595	109,834	25
450	870	1,780	3,800	6,900	270	260	250	880	250	440	24,840	1
750	1,890	3,110	5,940	11,690	450	950	1,020	1,530	230	680	61,890	2
1,010	2,190	4,750	6,920	14,870	790	920	860	2,720	250	900	78,650	3
660	2,390	3,800	6,990	13,840	1,160	560	710	2,300	1,070	1,140	81,680	4
350	1,570	1,660	4,390	7,970	1,100	500	200	1,050	890	660	49,480	5
270	610	860	2,120	3,860	160	130	100	490	330	240	23,630	6
110	500	470	1,030	2,110	80	80	90	160	110	100	12,470	7
110	280	240	650	1,280	60	30	100	150	40	20	7,240	8
90	110	80	470	750	40	30	20	70	10	50	4,950	9
70	150	280	330	830	90	50	20	40	10	50	6,230	10
80	70	130	80	360	30	20	20	40	10	20	3,660	11
50	30	110	100	290	10	20	10	30	10	20	2,480	12
10	20	70	110	210	10	10	10	10	10	10	1,830	13
10	10	40	60	120	10	20	10	10	10	10	1,420	14
60	40	110	100	310	30	20	30	10	10	10	3,800	15
10	20	80	110	220	40	20	10	10	10	10	3,320	16
4,090	10,750	17,570	33,200	65,610	4,330	3,620	3,460	9,500	3,250	4,360	367,570	17

Bold italic figures denote net loss.

TABLE D—(Cont'd)
1948 TAXATION YEAR—CANADA
Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and
Income Classes By Cities or Place of Residence
(All money figures in thousands of dollars)

		Quebec—(Continued)						
		Quebec	St. Hyacinthe	St. Johns	Shawinigan Falls	Sherbrooke	Thetford Mines	Three Rivers
1	Number of Declared Taxable Returns.....	37,480	4,510	4,080	7,140	10,880	3,120	8,260
Sources of Income								
2	Wages and Salaries.....	\$ 75,005	\$ 7,890	\$ 7,821	\$ 16,234	\$ 19,747	\$ 6,537	\$ 18,275
3	Business Profits.....	10,432	843	1,002	779	2,832	902	1,535
4	Professional Income.....	1,909	130	111	128	385	102	335
5	Commission Income.....	1,281	8	188	13	188	52	238
6	Farm Income.....	8	—	6	—	—	—	—
7	Total-Earned Income Declared.....	88,619	8,871	9,128	17,154	23,152	7,593	20,383
8	Dividends.....	2,017	38	33	82	349	18	258
9	Bond and Bank Interest.....	1,268	65	43	27	116	120	118
10	Net Rental Income.....	901	84	127	66	262	28	332
11	Mortgage Interest.....	338	51	40	16	143	10	45
12	Annuity Income.....	29	—	—	—	19	—	—
13	Estate Income.....	1,900	12	—	10	208	81	129
14	Miscellaneous Income.....	2	3	—	—	—	—	—
15	Total-Investment Income Declared....	6,455	253	243	201	1,097	257	882
16	Total Income Declared	95,074	9,124	9,371	17,355	24,249	7,850	21,265
Exemptions and Deductions Claimed								
17	Net Marital Exemption.....	42,459	4,941	4,770	8,684	12,298	3,858	9,961
18	Dependent Exemption.....	4,252	428	497	837	1,244	392	934
19	Age Exemption.....	455	35	50	30	115	40	80
20	Pension Fund Deductions.....	1,167	30	64	302	85	36	276
21	Charitable Donations Claimed.....	6,299	394	282	559	774	441	781
22	Medical Expenses Claimed.....	492	42	59	114	115	28	115
23	Total Exemptions and Deductions Claimed	55,124	5,870	5,722	10,526	14,631	4,795	12,147
24	Net Taxable Income Declared	39,950	3,254	3,649	6,829	9,618	3,055	9,118
25	Total Tax Declared on Taxable Income	8,370	572	654	1,126	1,792	589	1,667
Number of Declared Taxable Returns								
1	Under \$1,000.....	4,010	470	270	420	1,210	160	650
2	\$1,000– 1,500.....	7,350	1,210	770	770	2,340	290	1,290
3	1,500– 2,000.....	7,620	1,080	820	1,140	2,530	440	1,220
4	2,000– 2,500.....	7,200	960	990	2,320	2,140	1,190	1,770
5	2,500– 3,000.....	4,380	370	740	1,270	1,160	570	1,540
6	3,000– 3,500.....	2,200	150	250	530	520	200	710
7	3,500– 4,000.....	1,190	50	50	260	280	100	370
8	4,000– 4,500.....	790	40	30	180	110	30	130
9	4,500– 5,000.....	580	30	20	80	80	20	120
10	5,000– 6,000.....	530	50	30	80	140	50	140
11	6,000– 7,000.....	450	30	30	40	90	20	120
12	7,000– 8,000.....	290	20	30	10	80	10	70
13	8,000– 9,000.....	160	20	20	10	70	10	30
14	9,000–10,000.....	130	10	10	10	50	10	30
15	10,000–15,000.....	310	10	10	10	40	10	40
16	Over 15,000.....	290	10	10	10	40	10	30
17	Total Number of Declared Taxable Returns	37,480	4,510	4,080	7,140	10,880	3,120	8,260

Bold italic figures denote net loss.

TABLE D—(Cont'd)
1948 TAXATION YEAR—CANADA

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and
Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

Quebec (Concluded)			Ontario									
Valleyfield	All Other Areas	Total	Barrie	Belleville	Brantford	Brockville	Chatham	Cornwall	Ft. William and Pt. Arthur	Galt	Guelph	
4,340	148,220	624,120	3,050	7,000	16,180	4,250	7,030	9,480	23,130	6,650	8,850	1
\$ 8,039	\$ 285,037	\$1,296,645	\$ 5,678	\$ 14,274	\$ 34,545	\$ 7,958	\$ 14,883	\$ 19,919	\$ 51,171	\$ 13,460	\$ 17,398	2
471	35,553	137,664	1,134	1,369	4,206	577	1,180	867	4,140	1,110	888	3
229	3,609	28,191	125	630	1,095	200	31	60	582	296	480	4
40	2,692	25,988	48	260	327	24	275	118	684	66	87	5
—	596	351	19	2	9	13	100	7	24	—	41	6
8,779	327,487	1,488,839	7,004	16,535	40,182	8,772	16,469	20,957	56,601	14,932	18,894	7
14	3,252	40,065	1,958	101	1,067	125	139	53	407	390	348	8
28	1,909	13,567	70	93	488	140	124	68	277	258	214	9
47	1,350	13,975	41	109	452	87	147	107	209	105	93	10
7	831	3,405	14	9	166	10	104	104	130	29	61	11
—	53	468	159	2	10	6	—	4	24	12	10	12
6	1,192	21,288	36	133	632	829	205	12	47	70	45	13
1	176	1,346	8	3	27	—	—	9	8	5	—	14
103	8,763	94,114	2,286	450	2,842	1,197	719	357	1,102	869	771	15
8,882	336,250	1,582,953	9,290	16,985	43,024	9,969	17,188	21,314	57,703	15,801	19,665	16
4,896	173,214	715,472	3,630	8,029	18,565	4,955	8,195	11,065	27,264	7,306	9,818	17
414	16,921	75,422	284	624	1,380	383	647	1,175	2,194	512	716	18
5	1,090	6,970	60	90	370	40	100	80	320	125	145	19
41	2,976	14,643	86	228	198	129	116	245	720	65	149	20
212	9,145	42,147	225	114	464	89	136	206	332	171	187	21
28	1,838	9,318	43	107	209	75	171	125	317	66	129	22
5,596	205,184	863,972	4,328	9,192	21,186	5,671	9,365	12,896	31,147	8,245	11,144	23
3,286	131,066	718,981	4,962	7,793	21,838	4,298	7,823	8,418	26,556	7,556	8,521	24
542	22,988	152,832	1,856	1,404	4,767	808	1,581	1,509	4,905	1,640	1,542	25
270	13,590	48,240	230	440	790	380	390	530	1,110	370	610	1
880	26,940	108,590	520	1,350	2,440	700	990	1,400	2,660	1,260	1,820	2
1,210	29,370	130,520	720	1,540	2,780	990	1,570	2,270	4,240	1,700	2,230	3
1,220	33,840	140,250	600	1,280	4,410	1,120	1,840	2,470	6,050	1,750	1,960	4
390	22,150	86,450	380	890	3,040	510	1,230	1,640	4,810	760	970	5
140	9,160	38,940	280	590	1,150	290	370	580	1,850	250	500	6
100	4,920	20,410	120	300	440	70	200	320	1,040	120	240	7
40	2,240	11,230	40	160	180	40	70	60	450	110	170	8
20	1,490	7,610	50	110	140	40	60	70	210	100	80	9
10	1,580	9,100	40	120	250	40	90	40	250	70	70	10
10	890	5,480	20	80	120	20	70	30	80	60	50	11
10	550	3,650	10	40	90	10	70	20	90	20	30	12
10	310	2,530	10	30	90	10	20	20	110	20	30	13
10	180	1,930	10	30	90	10	20	10	50	10	20	14
10	620	4,970	10	30	90	10	20	10	80	20	50	15
10	390	4,220	10	10	80	10	20	10	50	30	20	16
4,340	148,220	624,120	3,050	7,000	16,180	4,250	7,030	9,480	23,130	6,650	8,850	17

Bold italic figures denote net loss.

TABLE D—(Cont'd)
1948 TAXATION YEAR—CANADA
Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and
Income Classes By Cities or Place of Residence
 (All money figures in thousands of dollars)

		Ontario—(Continued)						
		Hamilton	Kingston	Kirkland Lake	Kitchener and Waterloo	London	Niagara Falls	North Bay
1	Number of Declared Taxable Returns.....	77,260	12,410	4,420	21,920	34,860	10,690	5,040
Sources of Income								
2	Wages and Salaries.....	\$ 167,518	\$ 24,247	\$ 10,156	\$ 44,948	\$ 71,770	\$ 23,845	\$ 12,144
3	Business Profits.....	15,231	2,822	504	3,217	6,194	1,887	512
4	Professional Income.....	2,580	757	50	739	2,532	361	31
5	Commission Income.....	2,516	307	205	965	1,931	237	156
6	Farm Income.....	107	7	—	8	83	20	88
7	Total-Earned Income Declared.....	187,952	28,140	10,915	49,861	82,344	26,350	12,755
8	Dividends.....	2,998	683	34	884	2,408	98	49
9	Bond and Bank Interest.....	1,656	381	25	528	1,018	87	41
10	Net Rental Income.....	1,029	336	51	239	634	149	59
11	Mortgage Interest.....	442	42	17	130	284	55	26
12	Annuity Income.....	59	38	—	42	58	—	—
13	Estate Income.....	1,994	274	—	457	1,191	4	1
14	Miscellaneous Income.....	43	25	—	18	32	—	2
15	Total-Investment Income Declared....	8,221	1,779	127	2,298	5,625	393	178
16	Total Income Declared	196,173	29,919	11,042	52,159	87,969	26,743	12,933
Exemptions and Deductions Claimed								
17	Net Marital Exemption.....	86,829	13,902	5,433	23,660	39,202	12,522	6,095
18	Dependent Exemption.....	6,294	1,039	631	1,561	2,848	1,005	589
19	Age Exemption.....	1,405	225	30	260	640	140	25
20	Pension Fund Deductions.....	1,447	469	83	364	1,073	305	287
21	Charitable Donations Claimed.....	1,657	275	100	727	898	132	109
22	Medical Expenses Claimed.....	992	161	52	263	549	140	61
23	Total Exemptions and Deductions Claimed	98,624	16,071	6,329	26,835	45,210	14,244	7,166
24	Net Taxable Income Declared	97,549	13,848	4,713	25,324	42,759	12,499	5,767
25	Total Tax Declared on Taxable Income	20,642	2,783	824	4,877	8,610	2,267	1,085
Number of Declared Taxable Returns								
1	Under \$1,000.....	3,740	1,050	180	1,070	1,970	500	310
2	\$1,000– 1,500.....	12,390	2,050	430	3,880	6,010	1,370	470
3	1,500– 2,000.....	14,300	3,170	710	5,290	8,200	1,750	950
4	2,000– 2,500.....	17,760	2,810	1,300	5,550	7,850	2,440	1,190
5	2,500– 3,000.....	14,840	1,410	990	3,270	4,910	2,570	1,010
6	3,000– 3,500.....	6,580	580	350	1,070	1,940	1,080	500
7	3,500– 4,000.....	2,340	360	210	440	1,130	360	200
8	4,000– 4,500.....	1,520	230	100	280	590	100	120
9	4,500– 5,000.....	670	150	30	190	460	130	100
10	5,000– 6,000.....	1,070	180	30	250	450	190	80
11	6,000– 7,000.....	500	140	20	130	310	40	30
12	7,000– 8,000.....	270	100	20	70	280	50	30
13	8,000– 9,000.....	210	30	20	70	190	40	20
14	9,000–10,000.....	140	20	10	80	70	20	10
15	10,000–15,000.....	550	70	10	150	290	30	10
16	Over 15,000.....	380	60	10	130	210	20	10
17	Total Number of Declared Taxable Returns	77,260	12,410	4,420	21,920	34,860	10,690	5,040

Bold italic figures denote net loss.

TABLE D—(Cont'd)
1948 TAXATION YEAR—CANADA

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and
Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

Ontario (Continued)													
Orillia	Oshawa	Ottawa	Owen Sound	Pem- broke	Peter- borough	St. Cath- arines	St. Thomas	Sarnia	Sault St. Marie	Stratford	Sudbury and Cop- per Cliff	Timmins Porcupine and Schu- macher	
3,280	12,490	71,550	4,580	3,100	13,790	14,890	6,280	9,390	12,670	6,110	15,430	11,050	1
\$ 5,812	\$ 29,157	\$ 156,707	\$ 8,699	\$ 5,471	\$ 28,432	\$ 32,748	\$ 13,920	\$ 21,710	\$ 30,328	\$ 12,391	\$ 37,324	\$ 24,302	2
521	3,505	7,127	1,697	723	2,037	3,508	1,335	1,983	1,732	1,151	1,224	1,524	3
182	321	2,787	248	204	242	801	267	1,920	328	359	723	485	4
82	263	1,798	85	72	653	291	66	78	170	233	323	147	5
15	3	1	42	43	145	17	3	25	64	40	5	—	6
6,582	33,249	168,420	10,771	6,513	31,509	37,365	15,585	25,716	32,622	14,174	39,599	26,458	7
206	151	2,614	206	69	375	907	167	352	78	272	84	113	8
167	219	1,480	131	30	228	333	195	189	102	238	135	76	9
97	281	1,216	50	2	218	426	60	66	17	47	71	147	10
13	41	402	6	6	33	112	61	66	42	15	22	50	11
2	14	65	—	—	9	6	1	—	—	2	12	—	12
27	83	3,087	53	75	414	309	125	75	26	162	96	14	13
—	8	297	4	1	135	27	9	2	—	28	3	31	14
512	797	9,161	450	183	1,412	2,120	618	750	265	764	423	431	15
7,094	34,046	177,581	11,221	6,696	32,921	39,485	16,203	26,466	32,887	14,938	40,022	26,889	16
3,710	15,051	78,319	5,284	3,603	15,651	17,301	7,504	11,052	15,447	7,183	18,692	13,478	17
290	1,163	6,133	453	281	1,292	1,321	593	930	1,469	535	2,207	1,446	18
65	175	1,105	55	40	245	320	155	115	320	95	110	90	19
52	343	3,842	99	46	190	251	360	369	203	170	204	120	20
61	218	2,540	122	98	279	311	175	229	184	174	314	200	21
48	176	1,229	52	48	227	224	65	305	135	81	203	157	22
4,226	17,126	93,168	6,065	4,116	17,884	19,728	8,852	13,000	17,758	8,238	21,730	15,491	23
2,868	16,920	84,413	5,156	2,580	15,037	19,757	7,351	13,466	15,129	6,700	18,292	11,398	24
522	3,722	16,147	1,036	473	2,746	4,160	1,361	2,992	2,800	1,250	3,285	2,052	25
270	450	3,990	290	280	790	730	360	380	500	270	790	670	1
590	1,280	12,130	920	540	1,670	2,140	990	1,120	1,300	880	1,440	1,250	2
1,120	1,950	19,490	1,060	970	3,290	3,280	1,070	1,350	1,550	1,240	2,070	1,720	3
690	2,380	13,530	1,020	790	3,410	3,670	1,340	2,360	3,070	1,580	3,000	3,250	4
180	4,020	8,210	560	230	2,420	2,240	1,090	2,050	3,370	1,230	3,990	2,240	5
130	1,330	5,020	210	100	1,050	1,080	590	940	1,420	370	2,410	930	6
90	400	2,920	130	40	420	560	280	450	660	140	790	540	7
50	210	1,840	100	10	150	200	140	170	320	120	430	140	8
60	100	1,050	40	10	160	140	160	130	200	50	150	40	9
20	150	1,090	90	30	120	260	110	150	110	80	170	50	10
20	30	800	20	20	70	110	30	60	50	20	80	70	11
20	40	320	30	20	40	110	30	60	30	30	10	50	12
10	30	280	40	20	50	60	20	40	20	20	10	20	13
10	10	250	20	10	40	70	20	40	10	20	20	20	14
10	50	420	20	20	90	130	40	40	20	40	60	40	15
10	60	210	30	10	20	110	10	50	40	20	10	20	16
3,280	12,490	71,550	4,580	3,100	13,790	14,890	6,280	9,390	12,670	6,110	15,430	11,050	17

Bold italic figures denote net loss.

TABLE D—(Cont'd)
1948 TAXATION YEAR—CANADA

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and
Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

		Ontario—(Concluded)						Total
		Toronto	Trenton	Welland	Windsor	Woodstock	All Other Areas	
1	Number of Declared Taxable Returns.....	379,800	3,230	8,130	43,620	5,070	289,020	1,165,700
	Sources of Income							
2	Wages and Salaries.....	\$ 828,562	\$ 6,310	\$ 18,372	\$ 101,004	\$ 9,574	\$ 556,990	\$2,461,727
3	Business Profits.....	81,400	1,002	1,413	6,314	1,013	71,709	236,756
4	Professional Income.....	23,865	129	643	1,248	300	9,331	54,932
5	Commission Income.....	19,855	53	75	999	72	6,469	39,990
6	Farm Income.....	349	56	34	6	84	27,100	27,454
7	Total-Earned Income Declared.....	953,333	7,550	20,537	109,571	11,043	671,599	2,820,859
8	Dividends.....	23,884	29	66	334	190	10,796	52,635
9	Bond and Bank Interest.....	11,116	47	87	456	121	7,576	28,394
10	Net Rental Income.....	6,481	39	34	540	114	2,184	15,937
11	Mortgage Interest.....	3,107	11	48	90	25	2,154	7,927
12	Annuity Income.....	719	—	—	14	4	321	1,593
13	Estate Income.....	13,713	41	37	496	105	2,682	27,550
14	Miscellaneous Income.....	1,133	—	—	9	—	415	2,282
15	Total-Investment Income Declared.....	60,153	167	272	1,939	559	26,128	136,318
16	Total Income Declared	1,013,486	7,717	20,809	111,510	11,602	697,727	2,957,177
	Exemptions and Deductions Claimed							
17	Net Marital Exemption.....	414,407	3,754	9,510	50,944	5,685	337,845	1,320,890
18	Dependent Exemption.....	28,178	316	788	4,306	378	30,222	104,183
19	Age Exemption.....	7,850	35	70	600	80	4,285	19,865
20	Pension Fund Deductions.....	9,967	180	128	634	71	6,014	29,207
21	Charitable Donations Claimed.....	8,986	27	123	834	97	6,084	26,878
22	Medical Expenses Claimed.....	5,630	31	124	646	85	3,435	16,361
23	Total Exemptions and Deductions Claimed	475,018	4,343	10,743	57,964	6,396	387,885	1,517,384
24	Net Taxable Income Declared	538,468	3,374	10,066	53,546	5,206	309,842	1,439,793
25	Total Tax Declared on Taxable Income	115,652	713	1,896	9,965	1,039	60,439	293,350
	Number of Declared Taxable Returns							
1	Under \$1,000.....	20,800	240	450	1,990	400	19,460	66,780
2	\$1,000- 1,500.....	65,150	700	980	4,880	980	43,400	182,080
3	1,500- 2,000.....	81,710	900	1,280	7,080	1,410	67,200	252,150
4	2,000- 2,500.....	83,370	560	1,900	11,820	1,100	67,830	267,050
5	2,500- 3,000.....	52,030	320	1,800	8,850	470	43,620	182,150
6	3,000- 3,500.....	26,730	150	830	4,030	290	19,270	84,840
7	3,500- 4,000.....	13,920	150	410	2,030	140	9,480	41,440
8	4,000- 4,500.....	8,150	40	150	1,010	30	5,590	23,070
9	4,500- 5,000.....	5,240	80	60	590	40	2,860	13,750
10	5,000- 6,000.....	6,400	20	70	430	60	3,120	15,750
11	6,000- 7,000.....	3,750	20	60	300	60	1,820	9,090
12	7,000- 8,000.....	2,720	10	20	150	20	1,240	6,150
13	8,000- 9,000.....	1,790	10	20	90	10	790	4,250
14	9,000-10,000.....	1,390	10	10	90	10	730	3,380
15	10,000-15,000.....	3,320	10	70	160	40	1,520	7,530
16	Over 15,000.....	3,330	10	20	120	10	1,090	6,240
17	Total Number of Declared Taxable Returns	379,800	3,230	8,130	43,620	5,070	289,020	1,165,700

Bold italic figures denote net loss.

TABLE D—(Cont'd)

1948 TAXATION YEAR—CANADA

Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and
Income Classes By Cities or Place of Residence

(All money figures in thousands of dollars)

Manitoba					Saskatchewan						
Brandon	The Pas and Flin Flon	Winnipeg	All Other Areas	Total	Moose Jaw	Prince Albert	Regina	Saskatoon and Sutherland	All Other Areas	Total	
5,450	4,080	110,200	33,030	152,760	6,530	4,030	23,250	15,130	60,920	109,860	1
\$ 9,645	\$ 10,849	\$ 230,996	\$ 39,617	\$ 291,107	\$ 12,978	\$ 7,838	\$ 44,875	\$ 29,597	\$ 65,136	\$ 160,424	2
1,340	1,449	18,560	9,827	31,176	1,250	1,009	4,930	2,981	20,349	30,519	3
246	211	6,201	913	7,571	495	320	1,590	1,658	2,014	6,077	4
239	1	3,434	586	4,260	208	12	989	553	664	2,426	5
565	—	524	20,984	22,073	796	106	2,060	277	55,327	58,566	6
12,035	12,510	259,715	71,927	356,187	15,727	9,285	54,444	35,066	143,490	258,012	7
243	113	4,404	229	4,989	199	80	528	430	346	1,583	8
145	37	2,224	876	3,282	166	53	469	390	1,463	2,541	9
202	122	2,261	1,911	4,496	219	105	1,040	410	3,287	5,061	10
13	1	369	165	548	45	8	85	52	222	412	11
2	2	133	18	155	—	—	11	17	28	56	12
2	—	1,012	111	1,125	45	16	388	89	366	904	13
60	27	292	379	758	37	8	111	234	518	908	14
667	302	10,695	3,689	15,353	711	270	2,632	1,622	6,230	11,465	15
12,702	12,812	270,410	75,616	371,540	16,438	9,555	57,076	36,688	149,720	269,477	16
6,235	5,031	125,954	38,738	175,958	7,809	4,605	25,662	17,201	70,986	126,263	17
395	577	9,377	3,721	14,070	693	388	1,956	1,404	6,773	11,214	18
125	10	1,715	675	2,525	115	35	345	215	1,520	2,230	19
158	306	3,844	854	5,162	209	153	795	556	1,249	2,962	20
96	100	2,407	632	3,235	105	75	480	309	1,501	2,470	21
55	42	1,655	296	2,048	96	35	405	232	894	1,662	22
7,064	6,066	144,952	44,916	202,998	9,027	5,291	29,643	19,917	82,923	146,801	23
5,638	6,746	125,458	30,700	168,542	7,411	4,264	27,433	16,771	66,797	122,676	24
1,091	1,489	25,224	5,531	33,335	1,420	850	5,426	3,244	12,693	23,633	25
640	190	8,020	3,360	12,210	330	270	1,620	910	5,040	8,170	1
870	260	20,920	6,060	28,110	1,120	790	4,570	2,910	11,310	20,700	2
1,280	470	23,160	7,400	32,310	1,290	1,050	5,620	3,730	12,960	24,650	3
1,100	550	25,010	6,720	33,380	1,450	770	4,680	3,160	11,600	21,660	4
700	910	15,340	3,550	20,500	980	420	2,720	1,650	7,340	13,110	5
300	860	6,170	2,000	9,330	580	350	1,340	940	4,130	7,340	6
180	380	3,030	1,130	4,720	260	180	780	530	2,470	4,220	7
80	200	2,050	770	3,100	90	50	480	430	1,580	2,630	8
100	100	1,130	530	1,860	120	20	240	180	880	1,440	9
60	60	1,520	650	2,290	80	40	390	240	1,260	2,010	10
20	40	870	370	1,300	70	10	220	130	720	1,150	11
20	10	750	150	930	60	10	140	70	510	790	12
20	10	580	80	690	40	20	60	60	260	440	13
20	10	260	80	370	20	10	40	50	210	330	14
30	10	800	150	990	20	20	190	90	490	810	15
30	20	590	30	670	20	20	160	50	160	410	16
5,450	4,080	110,200	33,030	152,760	6,530	4,030	23,250	15,130	60,920	109,860	17

TABLE D—(Cont'd)
1948 TAXATION YEAR—CANADA

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and
Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

		Alberta					Total
		Calgary	Edmonton	Lethbridge	Medicine Hat	All Other Areas	
1	Number of Declared Taxable Returns	40,570	45,410	5,790	3,870	69,870	165,510
	Sources of Income						
2	Wages and Salaries.....	\$ 84,615	\$ 92,084	\$ 11,939	\$ 7,631	\$ 94,040	\$ 290,309
3	Business Profits.....	8,360	8,586	1,879	1,005	21,791	41,621
4	Professional Income.....	2,540	3,365	570	105	1,846	8,426
5	Commission Income.....	2,240	1,674	40	27	567	4,548
6	Farm Income.....	2,213	385	1,191	343	56,261	60,393
7	Total-Earned Income Declared.....	99,968	106,094	15,619	9,111	174,505	405,297
8	Dividends.....	2,021	1,361	156	14	956	4,508
9	Bond and Bank Interest.....	937	624	77	62	1,006	2,706
10	Net Rental Income.....	1,610	938	188	130	1,606	4,472
11	Mortgage Interest.....	265	276	21	10	137	709
12	Annuity Income.....	51	73	—	—	23	147
13	Estate Income.....	542	277	49	—	665	1,533
14	Miscellaneous Income.....	110	189	4	—	148	451
15	Total-Investment Income Declared.....	5,536	3,738	495	216	4,541	14,526
16	Total Income Declared	105,504	109,832	16,114	9,327	179,046	419,823
	Exemptions and Deductions Claimed						
17	Net Marital Exemption.....	46,210	50,996	6,770	4,567	82,435	190,978
18	Dependent Exemption.....	3,301	4,169	530	315	8,498	16,813
19	Age Exemption.....	750	610	65	40	1,520	2,985
20	Pension Fund Deductions.....	1,404	1,539	162	127	1,126	4,358
21	Charitable Donations Claimed.....	809	694	131	54	1,387	3,075
22	Medical Expenses Claimed.....	437	459	69	37	644	1,646
23	Total Exemptions and Deductions Claimed ...	52,911	58,467	7,727	5,140	95,610	219,855
24	Net Taxable Income Declared	52,593	51,365	8,387	4,187	83,436	199,968
25	Total Tax Declared on Taxable Income	10,744	10,236	1,908	761	16,015	39,664
	Number of Declared Taxable Returns						
1	Under \$1,000.....	2,300	3,230	330	330	5,610	11,800
2	\$1,000— 1,500.....	7,160	8,460	880	550	9,660	26,710
3	1,500— 2,000.....	8,860	10,700	1,160	940	14,170	35,830
4	2,000— 2,500.....	9,010	9,900	1,270	790	15,010	35,980
5	2,500— 3,000.....	5,420	5,390	950	490	9,530	21,780
6	3,000— 3,500.....	2,700	2,940	480	290	5,490	11,900
7	3,500— 4,000.....	1,310	1,520	160	160	2,940	6,090
8	4,000— 4,500.....	860	850	150	110	2,000	3,970
9	4,500— 5,000.....	490	500	40	60	1,180	2,270
10	5,000— 6,000.....	630	690	80	70	1,460	2,930
11	6,000— 7,000.....	460	320	50	10	950	1,790
12	7,000— 8,000.....	290	190	30	10	510	1,030
13	8,000— 9,000.....	250	100	40	10	410	810
14	9,000—10,000.....	170	100	50	20	190	530
15	10,000—15,000.....	350	270	80	20	460	1,180
16	Over 15,000.....	310	250	40	10	300	910
17	Total Number of Declared Taxable Returns ...	40,570	45,410	5,790	3,870	69,870	165,510

TABLE D—(Concluded)
1948 TAXATION YEAR—CANADA

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and
Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

British Columbia									Yukon	Non-Residents	Grand Total	
Kamloops	Kelowna	Nanaimo	New Westminster	Trail and Kimberley	Vancouver	Victoria	All Other Areas	Total				
3,610	3,730	4,370	21,660	7,070	141,410	29,630	88,210	299,690	2,000	6,050	2,689,930	1
\$ 7,912	\$ 5,950	\$ 8,081	\$ 43,756	\$ 18,404	\$ 295,271	\$ 56,247	\$ 175,642	\$ 611,263	\$ 5,010	\$ 15,713	\$5,450,231	2
716	1,093	1,586	4,076	930	30,091	6,153	26,863	71,508	36	821	582,298	3
100	219	590	1,379	267	9,597	1,276	2,828	16,256	—	336	128,698	4
27	129	20	555	12	4,776	776	539	6,834	—	55	87,168	5
199	669	2	357	7	926	238	5,000	7,398	—	214	178,177	6
8,954	8,060	10,279	50,123	19,620	340,661	64,690	210,872	713,259	5,046	17,139	6,426,572	7
33	82	45	431	166	10,797	3,751	2,436	17,741	28	484	129,233	8
56	109	33	248	61	3,365	1,718	1,470	7,060	20	93	62,712	9
195	365	77	300	17	4,542	944	1,305	7,745	—	1,552	54,693	10
7	112	22	122	10	767	451	453	1,944	—	10	15,358	11
—	—	1	23	6	295	150	68	543	—	—	3,171	12
4	162	48	124	16	3,037	1,581	1,091	6,063	—	134	60,770	13
—	62	5	38	3	970	506	377	1,961	—	175	8,261	14
295	892	231	1,286	279	23,773	9,101	7,200	43,057	48	2,448	334,198	15
9,249	8,952	10,510	51,409	19,899	364,434	73,791	218,072	756,316	5,094	19,587	6,760,770	16
4,213	4,297	5,304	25,504	8,646	158,164	33,475	102,918	342,521	2,086	6,674	3,072,885	17
410	413	121	2,548	803	11,014	3,261	7,413	25,983	180	714	268,940	18
35	65	65	230	50	2,845	845	1,385	5,520	25	185	42,855	19
166	62	90	442	33	3,310	1,010	2,084	7,197	90	229	67,551	20
43	58	27	201	131	1,965	398	824	3,647	11	54	85,661	21
41	47	31	326	115	2,375	596	1,127	4,658	26	96	37,627	22
4,908	4,942	5,638	29,251	9,778	179,673	39,585	115,751	389,526	2,418	7,952	3,575,519	23
4,341	4,010	4,872	22,158	10,121	184,761	34,206	102,321	366,790	2,676	11,635	3,185,251	24
812	766	882	4,233	1,888	38,364	6,943	18,876	72,764	490	2,219	647,712	25
170	310	230	1,290	280	8,270	1,830	5,240	17,620	80	590	181,610	1
560	590	590	2,830	570	23,590	5,080	11,300	45,110	270	980	440,230	2
650	920	1,100	4,680	520	28,750	6,450	18,180	61,250	370	950	574,660	3
870	860	1,050	6,480	1,020	32,530	7,250	21,140	71,200	370	1,010	608,040	4
580	470	660	3,380	2,340	20,760	3,900	14,570	46,660	380	520	393,220	5
320	160	350	1,200	1,300	10,110	1,790	7,670	22,900	290	470	186,230	6
170	120	120	590	530	5,430	1,090	4,060	12,110	70	350	94,440	7
100	30	70	390	170	2,990	550	2,180	6,480	90	150	53,290	8
30	30	70	180	60	1,810	390	930	3,500	30	110	32,020	9
60	80	50	200	120	2,140	330	1,180	4,160	20	290	38,380	10
20	50	10	130	60	1,260	250	560	2,340	—	260	22,420	11
10	20	10	50	20	810	180	390	1,490	—	100	14,970	12
10	20	20	30	20	660	160	200	1,120	10	60	10,350	13
10	20	10	30	10	370	50	100	600	20	40	7,470	14
40	40	10	120	30	1,120	190	410	1,960	—	100	18,330	15
10	10	20	80	20	810	140	100	1,190	—	70	14,270	16
3,610	3,730	4,370	21,660	7,070	141,410	29,630	88,210	299,690	2,000	6,050	2,689,930	17

TABLE E

1948 TAXATION YEAR—CANADA

Distribution of Taxable Persons, Income and Tax

By Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
Prince Edward Island				New Brunswick (Concluded)			
King's	600	\$ 1,264	\$ 119	Kent	570	\$ 1,101	\$ 64
Prince	2,150	5,166	383	King's	2,270	6,242	879
Summerside	1,130	3,004	272	Madawaska	2,980	7,502	543
Queen's	4,130	9,500	743	Edmundston	2,330	6,137	465
Charlottetown	3,560	8,229	640	Northumberland	2,420	5,622	571
Total Prince Edward Island	6,880	15,930	1,245	Chatham	480	978	46
Nova Scotia				Queen's	1,360	2,695	140
Annapolis	1,150	2,402	168	Restigouche	4,520	10,835	691
Antigonish	820	1,842	121	Campbellton	1,870	4,386	291
Colchester	4,070	8,829	624	Dalhousie	1,060	3,051	231
Truro	2,780	6,202	474	St. John	19,170	43,487	3,506
Cumberland	4,420	10,212	826	Saint John	17,570	40,008	3,234
Amherst	1,450	3,620	349	Sunbury	450	974	57
Springhill	1,530	3,424	210	Victoria	1,350	3,103	203
Digby	1,250	2,355	129	Westmorland	14,760	34,471	2,852
Guysborough	560	1,252	77	Moncton	10,750	25,248	2,108
Halifax	35,670	83,788	7,233	York	6,710	15,661	1,252
Halifax	28,920	68,595	6,169	Fredericton	4,090	10,221	928
Hants	2,370	4,714	277	Total New Brunswick	65,610	151,495	12,122
King's	3,190	6,963	518	Quebec			
Lunenburg	2,960	6,861	518	Abitibi	6,690	16,111	1,155
Pictou	6,690	15,255	1,095	Argenteuil	3,090	6,522	425
New Glasgow	2,470	5,888	502	Arthabaska	2,860	5,591	373
Stellarton	1,210	2,871	214	Victoriaville	1,970	3,823	272
Queen's	1,500	3,880	315	Bagot	760	1,310	63
Shelburne	730	1,758	174	Beauce	1,930	4,575	330
Yarmouth	2,090	4,549	337	Beauharnois	6,500	13,923	887
Yarmouth	970	2,329	217	Valleyfield	4,340	8,882	542
Cape Breton	22,590	53,663	3,485	Bellechasse	570	998	42
Sydney and Glace Bay	12,850	31,509	2,245	Berthier	1,290	2,293	97
New Waterford	2,280	5,226	279	Bonaventure	1,210	2,655	177
North Sydney	990	2,286	160	Brome	600	1,450	103
Sydney Mines	1,420	3,356	230	Chambly	11,320	27,529	2,092
Inverness	750	1,440	69	Champlain	8,720	20,446	1,217
Richmond	310	625	48	Cap de la Madeleine	2,940	6,689	343
Victoria	630	990	44	Grand-Mère	1,990	4,908	330
Total Nova Scotia	91,750	211,378	16,058	La Tuque	1,470	3,699	264
New Brunswick				Charlevoix	900	2,005	131
Albert	840	1,856	114	Chateauquay	1,490	3,383	260
Carleton	1,750	4,157	308	Chicoutimi	12,300	32,064	2,403
Charlotte	3,510	7,027	446	Chicoutimi	4,330	12,083	1,261
Gloucester	2,950	6,762	496	Jonquiere	3,250	8,147	454
				Kenogami	1,540	3,991	242
				Compton	1,360	2,849	148

TABLE E—(Cont'd)

1948 TAXATION YEAR—CANADA

Distribution of Taxable Persons, Income and Tax

By Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
Quebec (Continued)				Quebec (Concluded)			
Dorchester.....	660	\$ 1,320	\$ 75	St. Maurice.....	16,920	\$ 42,101	\$ 2,962
Drummond.....	5,930	12,809	914	<i>Shawinigan Falls</i>	<i>7,140</i>	<i>17,355</i>	<i>1,126</i>
<i>Drummondville</i>	<i>3,620</i>	<i>8,333</i>	<i>702</i>	<i>Three Rivers</i>	<i>8,260</i>	<i>21,265</i>	<i>1,667</i>
Frontenac.....	690	1,722	156	Shefford.....	4,800	10,258	745
Gaspé (Magdalen Islands)...	2,160	4,280	254	<i>Granby</i>	<i>3,460</i>	<i>7,349</i>	<i>533</i>
Hochelaga, Jacques Cartier and Laval.....	367,570	987,904	109,834	Sherbrooke.....	11,740	26,324	1,946
<i>Montreal</i>	<i>367,570</i>	<i>987,904</i>	<i>109,834</i>	<i>Sherbrooke</i>	<i>10,880</i>	<i>24,249</i>	<i>1,792</i>
Hull.....	15,160	32,583	1,944	Soulanges.....	610	1,298	66
<i>Hull</i>	<i>9,500</i>	<i>19,956</i>	<i>1,153</i>	Stanstead.....	4,410	8,840	577
Huntingdon.....	1,120	2,705	244	<i>Magog</i>	<i>2,300</i>	<i>4,309</i>	<i>242</i>
Iberville.....	1,390	2,940	171	Temiscouata.....	2,380	5,956	466
Joliette.....	2,490	6,298	656	<i>Rivière du Loop</i>	<i>1,340</i>	<i>3,516</i>	<i>269</i>
Kamouraska.....	640	1,363	63	Temiskaming.....	6,020	15,153	1,235
Labelle.....	620	1,273	65	<i>Rouyn</i>	<i>1,100</i>	<i>2,408</i>	<i>157</i>
Lake St. John.....	3,430	8,973	548	Terrebonne.....	7,090	15,567	1,094
La Prairie.....	1,830	3,781	201	<i>St. Jerome</i>	<i>2,810</i>	<i>5,654</i>	<i>364</i>
L'Assomption.....	1,360	3,242	319	Two Mountains.....	1,140	2,893	227
Levis.....	6,590	14,757	869	Vaudreuil.....	1,530	4,525	486
<i>Levis</i>	<i>4,360</i>	<i>9,761</i>	<i>595</i>	Vercheres.....	1,390	3,346	259
L'Islet.....	490	1,100	72	Wolfe.....	440	748	25
Lotbinière.....	530	1,133	77	Yamaska.....	400	902	67
Maskinonge.....	870	1,611	87				
Matane.....	2,630	5,298	273	Total Quebec	624,120	1,582,953	152,832
Megantic.....	4,780	11,442	786	Ontario			
<i>Thetford Mines</i>	<i>3,120</i>	<i>7,850</i>	<i>589</i>	Algoma.....	16,520	41,789	3,501
Missisquoi.....	3,160	6,977	485	<i>Sault Ste. Marie</i>	<i>12,670</i>	<i>32,887</i>	<i>2,800</i>
Montcalm.....	380	977	107	Brant.....	20,060	51,646	5,390
Montmagny.....	1,950	3,965	277	<i>Brantford</i>	<i>16,180</i>	<i>43,024</i>	<i>4,767</i>
Montmorency.....	3,290	6,354	346	Bruce.....	3,890	8,532	591
Napierville.....	370	851	83	Carleton.....	74,050	183,145	16,540
Nicolet.....	820	1,838	138	<i>Ottawa</i>	<i>71,550</i>	<i>177,581</i>	<i>16,147</i>
Papineau.....	2,710	6,133	390	Cochrane.....	19,270	47,590	3,771
Pontiac.....	1,810	3,675	246	<i>Timmins, Porcupine and</i>			
Portneuf.....	3,100	7,444	545	<i>Schumacher</i>	<i>11,050</i>	<i>26,889</i>	<i>2,052</i>
Quebec.....	41,150	102,623	8,789	Dufferin.....	1,350	3,278	336
<i>Quebec</i>	<i>37,480</i>	<i>95,074</i>	<i>8,370</i>	Dundas.....	1,410	2,795	171
Richelieu.....	3,560	7,479	451	Durham.....	4,690	10,838	852
<i>Sorel</i>	<i>2,350</i>	<i>5,173</i>	<i>364</i>	Elgin.....	9,330	23,799	2,001
Richmond.....	4,520	10,771	632	<i>St. Thomas</i>	<i>6,280</i>	<i>16,203</i>	<i>1,361</i>
Rimouski.....	2,220	5,452	627	Essex.....	56,860	146,075	13,197
Rouville.....	1,190	2,561	156	<i>Windsor</i>	<i>43,620</i>	<i>111,510</i>	<i>9,965</i>
Saguenay (Anticosti Island)...	3,080	7,534	579	Frontenac.....	15,390	35,939	3,122
St. Hyacinthe.....	4,870	9,832	602	<i>Kingston</i>	<i>12,410</i>	<i>29,919</i>	<i>2,783</i>
<i>St. Hyacinthe</i>	<i>4,510</i>	<i>9,124</i>	<i>572</i>	Glengarry.....	690	1,303	68
St. Johns.....	4,540	10,338	713	Grenville.....	2,620	5,439	344
<i>St. Johns</i>	<i>4,080</i>	<i>9,371</i>	<i>654</i>	Grey.....	8,450	19,726	1,798
				<i>Owen Sound</i>	<i>4,580</i>	<i>11,221</i>	<i>1,036</i>

TABLE E—(Cont'd)

1948 TAXATION YEAR—CANADA

Distribution of Taxable Persons, Income and Tax

By Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
Ontario (Continued)				Ontario (Concluded)			
Haldimand.....	3,880	\$ 7,926	\$ 530	Sudbury.....	25,890	\$ 66,707	\$ 5,454
Haliburton.....	650	1,332	97	Sudbury and Copper Cliff...	15,430	40,022	3,285
Halton.....	6,500	19,677	2,487	Timiskaming.....	9,990	24,468	1,868
Hastings.....	15,060	35,218	2,923	Kirkland Lake.....	4,420	11,042	824
Belleville.....	7,000	16,985	1,404	Thunder Bay.....	30,410	76,009	6,485
Trenton.....	3,230	7,717	713	Fort William and Port Arthur	23,130	57,703	4,905
Huron.....	5,490	12,519	1,054	Victoria.....	3,630	7,877	558
Kenora (Patricia).....	7,100	17,841	1,463	Waterloo.....	38,760	91,204	8,562
Kent.....	14,140	33,677	2,853	Galt.....	6,650	15,801	1,640
Chatham.....	7,030	17,188	1,581	Kitchener and Waterloo....	21,920	52,159	4,877
Lambton.....	14,620	39,145	4,045	Welland.....	34,970	87,963	7,516
Sarnia.....	9,390	26,466	2,992	Niagara Falls.....	10,690	26,743	2,267
Lanark.....	6,650	14,869	1,146	Welland.....	8,130	20,809	1,896
Leeds.....	6,700	15,330	1,199	Wellington.....	13,600	30,105	2,274
Brockville.....	4,250	9,969	808	Guelph.....	8,850	19,665	1,542
Lennox and Addington.....	1,750	3,526	197	Wentworth.....	85,740	219,837	23,507
Lincoln.....	21,660	55,528	5,417	Hamilton.....	77,260	196,173	20,642
St. Catharines.....	14,890	39,485	4,160	York.....	408,550	1,089,054	123,123
Manitoulin.....	660	1,373	94	Toronto.....	379,800	1,013,486	115,652
Middlesex.....	39,890	101,496	10,148				
London.....	34,860	87,969	8,610	Total Ontario	1,165,700	2,957,177	293,350
Muskoka.....	3,770	8,273	649				
Nipissing.....	7,870	19,337	1,573	Manitoba			
North Bay.....	5,040	12,933	1,085	Division 1.....	740	1,485	85
Norfolk.....	5,200	12,214	996	Division 2.....	2,670	6,317	476
Northumberland.....	4,860	10,977	853	Division 3.....	2,090	5,180	437
Ontario.....	18,370	47,742	4,804	Division 4.....	1,990	5,171	410
Oshawa.....	12,490	34,046	3,722	Division 5.....	2,400	5,367	367
Oxford.....	11,190	26,079	2,242	Division 6.....	114,330	279,329	25,795
Woodstock.....	5,070	11,602	1,039	Portage La Prairie.....	1,650	3,291	208
Parry Sound.....	2,940	6,133	366	Winnipeg.....	110,200	270,410	25,224
Peel.....	10,220	29,565	3,702	Division 7.....	7,360	16,598	1,329
Perth.....	9,700	23,205	1,920	Brandon.....	5,450	12,702	1,091
Stratford.....	6,110	14,938	1,250	Division 8.....	3,090	7,240	547
Peterborough.....	15,700	36,897	3,009	Division 9.....	2,710	5,810	387
Peterborough.....	13,790	32,921	2,746	Selkirk.....	1,270	2,812	201
Prescott.....	2,010	4,336	246	Division 10.....	1,650	3,528	229
Prince Edward.....	1,770	3,875	265	Division 11.....	2,800	6,835	554
Rainy River.....	3,110	7,665	627	Division 12.....	790	1,612	105
Renfrew.....	10,980	24,051	1,832	Division 13.....	1,840	4,486	364
Pembroke.....	3,100	6,696	473	Division 14.....	1,240	2,729	192
Russell.....	860	1,618	85	Division 15.....	820	1,926	150
Simcoe.....	15,680	36,904	3,829	Division 16.....	6,240	17,927	1,908
Barrie.....	3,050	9,290	1,856	The Pas and Flin Flon.....	4,080	12,812	1,489
Orillia.....	3,280	7,094	522				
Stormont.....	10,600	23,731	1,670	Total Manitoba	152,760	371,540	33,335
Cornwall.....	9,480	21,314	1,509				

TABLE E—(Concluded)

1948 TAXATION YEAR—CANADA

Distribution of Taxable Persons, Income and Tax

By Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
Saskatchewan				Alberta (Concluded)			
Division 1.....	4,130	\$ 9,921	\$ 807	Division 13.....	1,030	\$ 2,186	\$ 150
Division 2.....	4,470	11,796	1,172	Division 14.....	3,050	6,829	483
Weyburn.....	1,670	4,207	487	Division 15.....	1,110	2,732	245
Division 3.....	3,010	6,726	470	Division 16.....	2,690	6,325	530
Division 4.....	1,530	3,363	233	Division 17.....	460	950	56
Division 5.....	4,680	10,603	743	Northwest Territories.....	1,590	3,950	402
Division 6.....	27,910	70,379	6,748				
Regina.....	23,250	57,076	5,426	Total Alberta.....	165,510	419,823	39,664
Division 7.....	8,830	22,327	1,907				
Moose Jaw.....	6,530	16,438	1,420	British Columbia			
Division 8.....	5,740	15,332	1,415	Division 1.....	5,020	12,036	940
Swift Current.....	2,120	5,052	394	Division 2.....	15,820	41,509	3,663
Division 9.....	4,510	10,529	788	Nelson.....	2,510	6,868	665
Yorkton.....	1,960	4,501	315	Trail and Kimberley.....	7,070	19,899	1,888
Division 10.....	2,660	6,581	590	Division 3.....	14,120	33,878	2,897
Division 11.....	18,650	44,667	3,838	Kelowna.....	3,730	8,952	766
Saskatoon and Sutherland..	15,130	36,688	3,244	Vernon.....	2,000	4,380	324
Division 12.....	3,040	8,138	841	Division 4.....	185,300	468,753	46,912
Division 13.....	2,960	7,127	537	New Westminster.....	21,660	51,409	4,233
Division 14.....	4,350	11,005	1,003	Vancouver.....	141,410	364,434	38,364
Division 15.....	7,360	17,241	1,426	Division 5.....	54,630	136,679	12,344
Prince Albert.....	4,030	9,555	850	Nanaimo.....	4,370	10,510	882
Division 16.....	3,510	7,636	563	Victoria.....	29,630	73,791	6,943
North Battleford.....	2,100	4,933	388	Division 6.....	8,080	19,709	1,670
Division 17.....	2,320	5,634	510	Kamloops.....	3,610	9,249	812
Division 18.....	200	472	42	Division 7.....	5,090	14,307	1,463
Total Saskatchewan.....	109,860	269,477	23,633	Division 8.....	5,910	14,671	1,350
				Division 9.....	4,000	10,581	1,025
Alberta				Prince Rupert.....	2,820	7,270	677
Division 1.....	7,320	19,684	1,874	Division 10.....	1,720	4,193	500
Medicine Hat.....	3,870	9,327	761	Total British Columbia.....	299,690	756,316	72,764
Division 2.....	13,050	35,500	3,862				
Lethbridge.....	5,790	16,114	1,908	Yukon.....	2,000	5,094	490
Division 3.....	2,570	6,243	538				
Division 4.....	5,370	15,789	1,566	Non-Residents			
Division 5.....	2,400	5,817	447	British Empire.....	1,500	5,373	634
Division 6.....	53,130	139,757	13,944	United States.....	4,330	13,698	1,535
Calgary.....	40,570	105,504	10,744	Elsewhere.....	220	516	50
Division 7.....	2,890	6,958	526				
Division 8.....	9,520	24,447	2,250	Total Non-Residents.....	6,050	19,587	2,219
Division 9.....	3,190	7,606	583				
Division 10.....	3,170	7,445	561	Grand Total.....	2,689,930	6,760,770	647,712
Division 11.....	50,120	120,301	11,003				
Edmonton.....	45,410	109,832	10,236				
Division 12.....	2,850	7,304	644				

TABLE F
1948 TAXATION YEAR—CANADA

Income Distribution of Taxable Persons by Marital Status, Dependents and Sex

(All money figures in thousands of dollars)

TAXED AS SINGLE—WITH NO DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
Under \$ 800.....	13,720	\$ 9,780	\$ 96	13,960	\$ 10,774	\$ 41	27,680	\$ 20,554	\$ 137
\$800— 900.....	30,170	25,653	291	40,690	34,507	350	70,860	60,160	641
900— 1,000.....	32,440	30,780	690	48,690	46,179	974	81,130	76,959	1,664
1,000— 1,100.....	35,800	37,631	1,237	50,260	52,683	1,659	86,060	90,314	2,896
1,100— 1,200.....	34,180	39,373	1,691	50,520	58,058	2,443	84,700	97,431	4,134
1,200— 1,300.....	35,860	44,921	2,352	50,910	63,651	3,305	86,770	108,572	5,657
1,300— 1,400.....	35,930	48,556	2,975	47,480	64,168	3,909	83,410	112,724	6,884
1,400— 1,500.....	33,790	49,049	3,412	42,790	62,220	4,325	76,580	111,269	7,737
1,500— 1,600.....	33,040	51,267	3,982	37,150	57,783	4,486	70,190	109,050	8,468
1,600— 1,700.....	33,710	55,718	4,729	32,960	54,648	4,607	66,670	110,366	9,336
1,700— 1,800.....	33,510	58,759	5,360	26,020	45,768	4,160	59,530	104,527	9,520
1,800— 1,900.....	31,370	58,169	5,616	22,840	42,483	4,048	54,210	100,652	9,664
1,900— 2,000.....	30,320	59,388	6,053	15,900	31,245	3,128	46,220	90,633	9,181
2,000— 2,100.....	27,580	56,852	6,077	12,240	25,367	2,622	39,820	82,219	8,699
2,100— 2,200.....	26,870	58,087	6,438	9,750	21,194	2,289	36,620	79,281	8,727
2,200— 2,300.....	23,140	52,334	5,993	7,650	17,434	1,910	30,790	69,768	7,903
2,300— 2,400.....	19,490	46,101	5,440	6,240	14,866	1,689	25,730	60,967	7,129
2,400— 2,500.....	17,380	42,789	5,187	4,240	10,538	1,228	21,620	53,327	6,415
2,500— 2,600.....	15,110	38,809	4,785	3,350	8,669	1,035	18,460	47,478	5,820
2,600— 2,700.....	12,260	32,725	4,149	2,420	6,501	791	14,680	39,226	4,940
2,700— 2,800.....	10,080	27,896	3,584	2,160	6,032	736	12,240	33,928	4,320
2,800— 2,900.....	8,230	23,630	3,089	1,750	5,072	641	9,980	28,702	3,730
2,900— 3,000.....	6,760	20,095	2,676	1,450	4,343	544	8,210	24,438	3,220
3,000— 4,000.....	27,400	93,101	12,954	7,400	25,450	3,435	34,800	118,551	16,389
4,000— 5,000.....	6,410	28,598	4,306	2,660	11,751	1,784	9,070	40,349	6,090
5,000— 6,000.....	2,930	16,090	2,545	1,330	7,299	1,212	4,260	23,389	3,757
6,000— 7,000.....	1,590	10,458	1,802	910	5,893	1,066	2,500	16,351	2,868
7,000— 8,000.....	1,020	7,679	1,402	580	4,332	807	1,600	12,011	2,209
8,000— 9,000.....	820	6,890	1,375	610	5,131	1,050	1,430	12,021	2,425
9,000— 10,000.....	730	6,812	1,421	270	2,570	545	1,000	9,382	1,966
Over 10,000.....	3,700	80,280	27,325	1,780	36,963	12,872	5,480	117,243	40,197
Total.....	625,340	1,218,270	139,032	546,960	843,572	73,691	1,172,300	2,061,842	212,723

TAXED AS SINGLE—WITH ONE OR MORE DEPENDENTS									
		\$	\$		\$	\$		\$	\$
Under \$ 800.....	—	—	—	—	—	—	—	—	—
\$800— 900.....	110	97	—	200	174	1	310	271	1
900— 1,000.....	430	407	3	580	549	5	1,010	956	8
1,000— 1,100.....	860	907	11	1,110	1,176	16	1,970	2,083	27
1,100— 1,200.....	1,380	1,589	25	1,550	1,791	25	2,930	3,380	50
1,200— 1,300.....	1,960	2,456	57	2,190	2,741	59	4,150	5,197	116
1,300— 1,400.....	2,140	2,899	80	1,850	2,503	75	3,990	5,402	155
1,400— 1,500.....	2,080	3,023	102	2,030	2,952	101	4,110	5,975	203
1,500— 1,600.....	2,500	3,885	157	1,940	3,020	131	4,440	6,905	288
1,600— 1,700.....	3,140	5,202	259	1,840	3,056	156	4,980	8,258	415
1,700— 1,800.....	3,090	5,430	306	1,480	2,615	144	4,570	8,045	450
1,800— 1,900.....	3,090	5,746	357	1,470	2,735	167	4,560	8,481	524
1,900— 2,000.....	3,090	6,066	432	920	1,805	130	4,010	7,871	562
2,000— 2,100.....	3,420	7,053	550	780	1,615	116	4,200	8,668	666
2,100— 2,200.....	3,330	7,212	582	710	1,546	126	4,040	8,758	708
2,200— 2,300.....	3,030	6,880	608	600	1,368	115	3,630	8,248	723
2,300— 2,400.....	2,600	6,165	567	500	1,189	108	3,100	7,354	675
2,400— 2,500.....	2,840	7,006	661	310	764	70	3,150	7,770	731
2,500— 2,600.....	2,260	5,816	587	240	613	64	2,500	6,429	651
2,600— 2,700.....	1,710	4,563	465	260	698	68	1,970	5,261	533
2,700— 2,800.....	1,770	4,912	523	90	251	24	1,860	5,163	547
2,800— 2,900.....	1,330	3,827	426	110	320	33	1,440	4,147	459
2,900— 3,000.....	1,130	3,358	387	190	568	60	1,320	3,926	447
3,000— 4,000.....	5,830	19,887	2,411	750	2,584	313	6,580	22,471	2,724
4,000— 5,000.....	1,380	6,139	839	230	1,022	141	1,610	7,161	980
5,000— 6,000.....	740	4,099	586	170	917	147	910	5,016	733
6,000— 7,000.....	600	3,880	611	60	384	67	660	4,264	678
7,000— 8,000.....	330	2,505	431	90	676	112	420	3,181	543
8,000— 9,000.....	320	2,727	487	60	514	93	380	3,241	580
9,000— 10,000.....	170	1,622	316	50	478	102	220	2,100	418
Over 10,000.....	1,850	42,309	14,856	220	4,421	1,483	2,070	46,730	16,339
Total.....	58,510	177,667	27,682	22,580	45,045	4,252	81,090	222,712	31,934

TABLE F—(Cont'd)
1948 TAXATION YEAR—CANADA

Income Distribution of Taxable Persons by Marital Status, Dependents and Sex

(All money figures in thousands of dollars)

TAXED AS MARRIED—WITH NO DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
Under \$ 800.....		\$	\$		\$	\$		\$	\$
\$800— 900.....									
900— 1,000.....									
1,000— 1,100.....	3,890	5,312	166	780	1,004	23	4,670	6,316	189
1,100— 1,200.....									
1,200— 1,300.....									
1,300— 1,400.....									
1,400— 1,500.....									
1,500— 1,600.....	15,650	24,425	139	2,920	4,564	21	18,570	28,989	160
1,600— 1,700.....	21,610	35,883	391	3,660	6,071	59	25,270	41,954	450
1,700— 1,800.....	23,340	41,184	742	3,680	6,484	103	27,020	47,668	845
1,800— 1,900.....	24,960	46,454	1,095	3,080	5,751	123	28,040	52,205	1,218
1,900— 2,000.....	26,680	52,535	1,600	3,090	6,072	168	29,770	58,607	1,768
2,000— 2,100.....	29,560	61,092	2,112	2,290	4,760	156	31,850	65,852	2,268
2,100— 2,200.....	29,680	64,356	2,586	1,990	4,329	167	31,670	68,685	2,753
2,200— 2,300.....	27,500	62,405	2,905	1,760	4,012	187	29,260	66,417	3,092
2,300— 2,400.....	27,280	64,786	3,412	1,280	3,054	155	28,560	67,840	3,567
2,400— 2,500.....	25,190	62,411	3,642	950	2,379	132	26,140	64,790	3,774
2,500— 2,600.....	23,440	60,496	3,814	740	1,925	120	24,180	62,421	3,934
2,600— 2,700.....	21,230	56,911	3,912	560	1,506	100	21,790	58,417	4,012
2,700— 2,800.....	18,440	51,310	3,774	460	1,286	86	18,900	52,596	3,860
2,800— 2,900.....	15,810	45,514	3,522	460	1,337	100	16,270	46,851	3,622
2,900— 3,000.....	13,920	41,552	3,336	370	1,104	88	14,290	42,656	3,424
3,000— 4,000.....	69,930	241,077	22,909	1,670	5,676	516	71,600	246,753	23,425
4,000— 5,000.....	23,040	103,376	12,036	550	2,441	297	23,590	105,817	12,333
5,000— 6,000.....	10,620	58,360	7,806	230	1,270	176	10,850	59,630	7,982
6,000— 7,000.....	6,310	41,126	5,929	180	1,167	178	6,490	42,293	6,107
7,000— 8,000.....	4,270	32,281	5,063	120	891	138	4,390	33,172	5,201
8,000— 9,000.....	2,900	24,689	4,170	80	684	122	2,980	25,373	4,292
9,000— 10,000.....	2,050	19,577	3,583	40	373	71	2,090	19,950	3,654
Over 10,000.....	8,250	149,931	45,018	210	3,873	1,031	8,460	153,804	46,049
Total.....	475,550	1,447,043	143,662	31,150	72,013	4,317	506,700	1,519,056	147,979

TAXED AS MARRIED—WITH ONE DEPENDENT									
		\$	\$		\$	\$		\$	\$
Under \$ 800.....									
\$800— 900.....									
900— 1,000.....									
1,000— 1,100.....	1,530	2,084	62	180	274	5	1,710	2,358	67
1,100— 1,200.....									
1,200— 1,300.....									
1,300— 1,400.....									
1,400— 1,500.....									
1,500— 1,600.....									
1,600— 1,700.....	11,630	19,381	73	400	662	2	12,030	20,043	75
1,700— 1,800.....	16,500	29,112	252	430	755	6	16,930	29,867	258
1,800— 1,900.....	20,850	38,897	504	640	1,194	15	21,490	40,091	519
1,900— 2,000.....	24,330	47,920	880	630	1,239	20	24,960	49,159	900
2,000— 2,100.....	24,540	50,790	1,239	560	1,152	22	25,100	51,942	1,261
2,100— 2,200.....	25,310	54,831	1,713	420	909	21	25,730	55,740	1,734
2,200— 2,300.....	24,670	56,027	2,114	450	1,019	31	25,120	57,046	2,145
2,300— 2,400.....	24,110	57,144	2,490	260	621	21	24,370	57,765	2,511
2,400— 2,500.....	23,210	57,453	2,823	340	839	35	23,550	58,292	2,858
2,500— 2,600.....	21,250	54,767	3,002	210	541	26	21,460	55,308	3,028
2,600— 2,700.....	19,900	53,222	3,219	130	343	17	20,030	53,565	3,236
2,700— 2,800.....	17,210	47,808	3,087	130	364	20	17,340	48,172	3,107
2,800— 2,900.....	15,120	43,558	3,028	120	346	24	15,240	43,904	3,052
2,900— 3,000.....	13,120	39,101	2,870	160	482	31	13,280	39,583	2,901
3,000— 4,000.....	62,690	215,148	18,889	480	1,665	138	63,170	216,813	19,027
4,000— 5,000.....	18,790	84,312	9,363	140	630	72	18,930	84,942	9,435
5,000— 6,000.....	8,190	44,847	5,683	110	624	78	8,300	45,471	5,761
6,000— 7,000.....	4,650	30,246	4,221	40	258	37	4,690	30,504	4,258
7,000— 8,000.....	3,280	24,732	3,807	30	231	42	3,310	24,963	3,849
8,000— 9,000.....	2,080	17,722	2,965	40	343	63	2,120	18,065	3,028
9,000— 10,000.....	1,260	12,009	2,160	20	192	37	1,280	12,201	2,197
Over 10,000.....	5,620	96,709	27,318	120	2,921	1,078	5,740	99,630	28,396
Total.....	389,840	1,177,820	101,762	6,040	17,604	1,841	395,880	1,195,424	103,603

TABLE F—(Cont'd)
1948 TAXATION YEAR—CANADA

Income Distribution of Taxable Persons by Marital Status, Dependents and Sex

(All money figures in thousands of dollars)

TAXED AS MARRIED—WITH TWO DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$
Under \$ 800.....	820								
\$800— 900.....									
900— 1,000.....									
1,000— 1,100.....									
1,100— 1,200.....									
1,200— 1,300.....		1,180	80	80	121	2	900	1,301	82
1,300— 1,400.....									
1,400— 1,500.....									
1,500— 1,600.....									
1,600— 1,700.....									
1,700— 1,800.....	8,740	15,443	54	140	248	1	8,880	15,691	55
1,800— 1,900.....	12,590	23,444	183	200	377	4	12,790	23,821	187
1,900— 2,000.....	15,000	29,511	348	160	314	3	15,160	29,825	351
2,000— 2,100.....	17,550	36,284	635	140	289	5	17,690	36,573	640
2,100— 2,200.....	18,370	39,811	889	130	281	7	18,500	40,092	896
2,200— 2,300.....	18,610	42,228	1,195	60	137	3	18,670	42,365	1,198
2,300— 2,400.....	17,720	42,075	1,460	80	189	4	17,800	42,264	1,464
2,400— 2,500.....	18,270	45,232	1,831	100	245	9	18,370	45,477	1,840
2,500— 2,600.....	16,970	43,757	2,017	70	180	9	17,040	43,937	2,026
2,600— 2,700.....	15,740	42,148	2,150	90	242	12	15,830	42,390	2,162
2,700— 2,800.....	14,340	39,830	2,281	50	139	7	14,390	39,969	2,288
2,800— 2,900.....	12,180	35,102	2,154	20	60	3	12,200	35,162	2,157
2,900— 3,000.....	11,540	34,408	2,241	40	117	8	11,580	34,525	2,249
3,000— 4,000.....	55,000	189,094	15,514	220	766	58	55,220	189,860	15,572
4,000— 5,000.....	17,630	79,130	8,418	90	403	40	17,720	79,533	8,458
5,000— 6,000.....	7,740	42,303	5,167	30	159	19	7,770	42,462	5,186
6,000— 7,000.....	4,440	28,876	3,924	40	260	37	4,480	29,136	3,961
7,000— 8,000.....	2,860	21,469	3,216	50	377	58	2,910	21,846	3,274
8,000— 9,000.....	1,860	15,810	2,570	30	258	47	1,890	16,068	2,617
9,000— 10,000.....	1,400	13,381	2,384	—	—	—	1,400	13,381	2,384
Over 10,000.....	5,490	91,204	25,301	40	679	107	5,530	91,883	25,408
Total.....	294,860	951,720	84,012	1,860	5,841	443	296,720	957,561	84,455

TAXED AS MARRIED—WITH THREE DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$
Under \$ 800.....	430								
\$800— 900.....									
900— 1,000.....									
1,000— 1,100.....									
1,100— 1,200.....									
1,200— 1,300.....		855	49	10	12	—	440	867	49
1,300— 1,400.....									
1,400— 1,500.....									
1,500— 1,600.....									
1,600— 1,700.....									
1,700— 1,800.....									
1,800— 1,900.....	4,490	8,363	21	20	37	—	4,510	8,400	21
1,900— 2,000.....	5,720	11,253	82	90	178	3	5,810	11,431	85
2,000— 2,100.....	7,690	15,898	166	20	43	—	7,710	15,941	166
2,100— 2,200.....	8,610	18,639	283	30	64	—	8,640	18,703	283
2,200— 2,300.....	8,400	19,054	383	30	68	2	8,430	19,122	385
2,300— 2,400.....	8,890	21,062	541	30	72	2	8,920	21,134	543
2,400— 2,500.....	8,900	22,034	692	20	50	1	8,920	22,084	693
2,500— 2,600.....	8,340	21,482	807	30	76	2	8,370	21,558	809
2,600— 2,700.....	8,740	23,371	996	—	—	—	8,740	23,371	996
2,700— 2,800.....	7,360	20,397	946	60	167	7	7,420	20,564	953
2,800— 2,900.....	6,330	18,181	963	10	29	1	6,340	18,210	964
2,900— 3,000.....	5,600	16,681	952	20	58	4	5,620	16,739	956
3,000— 4,000.....	27,560	94,813	6,987	40	136	8	27,600	94,949	6,995
4,000— 5,000.....	8,700	38,773	3,868	10	48	6	8,710	38,821	3,874
5,000— 6,000.....	3,740	20,578	2,424	20	112	11	3,760	20,690	2,435
6,000— 7,000.....	2,220	14,427	1,882	—	—	—	2,220	14,427	1,882
7,000— 8,000.....	1,380	10,379	1,523	—	—	—	1,380	10,379	1,523
8,000— 9,000.....	870	7,455	1,178	—	—	—	870	7,455	1,178
9,000— 10,000.....	930	8,880	1,505	—	—	—	930	8,880	1,505
Over 10,000.....	3,120	53,587	14,774	10	114	22	3,130	53,701	14,796
Total.....	138,020	466,162	41,022	450	1,264	69	138,470	467,426	41,091

TABLE F—(Concluded)
1948 TAXATION YEAR—CANADA

Income Distribution of Taxable Persons by Marital Status, Dependents, and Sex

(All money figures in thousands of dollars)

TAXED AS MARRIED—WITH FOUR DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
Under \$ 800.....		\$	\$		\$	\$		\$	\$
\$800— 900.....									
900— 1,000.....									
1,000— 1,100.....									
1,100— 1,200.....									
1,200— 1,300.....	210	193	37	—	—	—	210	193	37
1,300— 1,400.....									
1,400— 1,500.....									
1,500— 1,600.....									
1,600— 1,700.....									
1,700— 1,800.....									
1,800— 1,900.....									
1,900— 2,000.....	2,210	4,338	13	10	19	—	2,220	4,357	13
2,000— 2,100.....	2,700	5,588	37	20	42	—	2,720	5,630	37
2,100— 2,200.....	3,510	7,602	72	10	22	—	3,520	7,624	72
2,200— 2,300.....	4,040	9,158	126	30	68	1	4,070	9,226	127
2,300— 2,400.....	4,080	9,652	171	—	—	—	4,080	9,652	171
2,400— 2,500.....	4,190	10,365	243	10	24	—	4,200	10,389	243
2,500— 2,600.....	3,820	9,849	270	—	—	—	3,820	9,849	270
2,600— 2,700.....	3,690	9,865	324	10	28	1	3,700	9,893	325
2,700— 2,800.....	3,350	9,305	349	—	—	—	3,350	9,305	349
2,800— 2,900.....	2,960	8,520	377	—	—	—	2,960	8,520	377
2,900— 3,000.....	2,340	6,955	342	10	29	2	2,350	6,984	344
3,000— 4,000.....	11,070	37,998	2,468	30	115	10	11,100	38,113	2,478
4,000— 5,000.....	3,050	13,625	1,270	20	91	8	3,070	13,716	1,278
5,000— 6,000.....	1,560	8,555	953	10	50	6	1,570	8,605	959
6,000— 7,000.....	810	5,245	670	—	—	—	810	5,245	670
7,000— 8,000.....	560	4,190	592	10	71	11	570	4,261	603
8,000— 9,000.....	400	3,394	503	—	—	—	400	3,394	503
9,000— 10,000.....	300	2,824	466	10	93	14	310	2,917	480
Over 10,000.....	1,420	24,925	7,067	20	246	50	1,440	25,171	7,117
Total.....	56,270	192,146	16,350	200	898	103	56,470	193,044	16,453

TAXED AS MARRIED—WITH FIVE OR MORE DEPENDENTS									
Under \$ 800.....		\$	\$		\$	\$		\$	\$
\$800— 900.....									
900— 1,000.....									
1,000— 1,100.....									
1,100— 1,200.....									
1,200— 1,300.....									
1,300— 1,400.....	80	90	5	—	—	—	80	90	5
1,400— 1,500.....									
1,500— 1,600.....									
1,600— 1,700.....									
1,700— 1,800.....									
1,800— 1,900.....									
1,900— 2,000.....									
2,000— 2,100.....	1,170	2,415	6	—	—	—	1,170	2,415	6
2,100— 2,200.....	1,730	3,741	19	10	22	—	1,740	3,763	19
2,200— 2,300.....	2,290	5,179	39	—	—	—	2,290	5,179	39
2,300— 2,400.....	3,000	7,095	77	—	—	—	3,000	7,095	77
2,400— 2,500.....	3,540	8,754	122	10	25	1	3,550	8,779	123
2,500— 2,600.....	3,300	8,467	152	—	—	—	3,300	8,467	152
2,600— 2,700.....	3,060	8,174	164	—	—	—	3,060	8,174	164
2,700— 2,800.....	2,940	8,162	205	—	—	—	2,940	8,162	205
2,800— 2,900.....	2,610	7,492	223	10	28	1	2,620	7,520	224
2,900— 3,000.....	2,150	6,406	200	—	—	—	2,150	6,406	200
3,000— 4,000.....	10,560	36,124	1,795	40	142	6	10,600	36,266	1,801
4,000— 5,000.....	2,610	11,652	936	—	—	—	2,610	11,652	936
5,000— 6,000.....	960	5,234	520	—	—	—	960	5,234	520
6,000— 7,000.....	560	3,661	425	10	63	7	570	3,724	432
7,000— 8,000.....	390	2,939	376	—	—	—	390	2,939	376
8,000— 9,000.....	280	2,375	334	—	—	—	280	2,375	334
9,000— 10,000.....	240	2,260	333	—	—	—	240	2,260	333
Over 10,000.....	750	13,205	3,528	—	—	—	750	13,205	3,528
Total.....	42,220	143,425	9,459	80	280	15	42,300	143,705	9,474

TABLE G
1948 TAXATION YEAR—PROVINCES
Distribution of Taxable Persons, Income and Tax
By Income Classes
(All money figures in thousands of dollars)

INCOME CLASS	Prince Edward Island			Nova Scotia			New Brunswick		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$
Under \$800.....	160	116	4	1,430	1,047	14	1,160	888	4
\$800—900.....	470	403	4	3,150	2,669	28	2,840	2,399	26
900—1,000.....	350	333	7	3,680	3,491	78	2,900	2,758	61
Under 1,000.....	980	852	15	8,260	7,207	120	6,900	6,045	91
1,000—1,100.....	330	346	10	3,290	3,472	113	2,720	2,857	92
1,100—1,200.....	320	369	16	3,360	3,864	162	2,530	2,920	119
1,200—1,300.....	320	404	21	2,930	3,672	189	2,260	2,826	143
1,300—1,400.....	260	352	19	2,760	3,735	222	2,210	2,977	175
1,400—1,500.....	130	190	11	2,290	3,332	222	1,960	2,849	189
1,500—1,600.....	190	300	14	2,750	4,277	220	2,340	3,653	184
1,600—1,700.....	160	267	10	3,690	6,128	268	2,570	4,254	201
1,700—1,800.....	430	760	29	4,070	7,165	273	3,300	5,828	245
1,800—1,900.....	320	594	28	5,000	9,305	377	3,510	6,533	262
1,900—2,000.....	320	633	17	4,730	9,284	381	3,110	6,127	231
1,000—2,000.....	2,780	4,215	175	34,870	54,234	2,427	26,510	40,824	1,841
2,000—2,100.....	400	823	27	4,500	9,304	376	3,000	6,203	276
2,100—2,200.....	290	633	25	4,470	9,664	406	3,080	6,685	273
2,200—2,300.....	220	501	26	4,610	10,451	514	3,070	6,970	341
2,300—2,400.....	290	688	36	4,210	9,931	508	2,520	5,992	284
2,400—2,500.....	200	492	24	3,980	9,810	536	2,140	5,282	289
2,500—2,600.....	210	539	35	3,550	9,092	530	2,120	5,478	292
2,600—2,700.....	160	431	26	2,900	7,709	479	1,890	5,071	282
2,700—2,800.....	130	362	20	2,440	6,758	423	1,620	4,501	277
2,800—2,900.....	50	142	10	2,250	6,447	445	1,350	3,906	270
2,900—3,000.....	60	178	14	1,850	5,490	386	990	2,960	203
2,000—3,000.....	2,010	4,789	243	34,760	84,656	4,603	21,780	53,048	2,787
3,000—3,500.....	470	1,553	123	5,890	19,147	1,586	3,860	12,665	1,024
3,500—4,000.....	130	497	45	2,790	10,546	1,011	2,110	8,006	762
3,000—4,000.....	600	2,050	168	8,680	29,693	2,597	5,970	20,671	1,786
4,000—4,500.....	80	343	36	1,210	5,138	572	1,280	5,509	586
4,500—5,000.....	70	341	36	630	3,023	358	750	3,578	409
4,000—5,000.....	150	684	72	1,840	8,161	930	2,030	9,087	995
5,000—6,000.....	70	387	46	930	5,128	667	830	4,554	566
6,000—7,000.....	80	535	74	570	3,642	505	360	2,342	333
7,000—8,000.....	110	823	116	440	3,323	513	290	2,196	325
8,000—9,000.....	40	340	51	190	1,658	292	210	1,803	305
9,000—10,000.....	10	93	15	130	1,226	215	120	1,161	217
5,000—10,000.....	310	2,178	302	2,260	14,977	2,192	1,810	12,056	1,746
10,000—15,000.....	50	625	133	430	5,231	1,124	310	3,774	813
15,000—20,000.....	10	165	43	220	3,814	1,035	110	1,846	478
20,000—25,000.....	10	224	75	50	1,146	366	30	659	206
10,000—25,000.....	70	1,014	251	700	10,191	2,525	450	6,279	1,497
Over 25,000.....	—	—	—	50	1,805	671	80	3,206	1,353
Grand Total.....	6,900	15,782	1,226	91,420	210,924	16,065	65,530	151,216	12,096

TABLE G—(Cont'd)
1948 TAXATION YEAR—PROVINCES
Distribution of Taxable Persons, Income and Tax
By Income Classes
(All money figures in thousands of dollars)

INCOME CLASS	Quebec			Ontario			Manitoba		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
Under \$800	6,690	\$ 5,132	\$ 26	10,490	\$ 7,602	\$ 83	1,960	\$ 1,290	\$ 19
\$800—900	19,050	16,162	151	26,670	22,676	247	4,570	3,878	44
900—1,000	22,610	21,439	416	30,020	28,508	637	5,710	5,411	118
Under 1,000	48,350	42,733	593	67,180	58,786	967	12,240	10,579	181
1,000—1,100	23,370	24,458	711	33,990	35,691	1,153	6,250	6,561	216
1,100—1,200	22,130	25,424	978	35,290	40,587	1,727	6,140	7,078	300
1,200—1,300	22,620	28,281	1,333	37,240	46,566	2,409	6,200	7,784	397
1,300—1,400	20,880	28,272	1,586	39,210	52,989	3,204	5,000	6,815	409
1,400—1,500	19,790	28,820	1,856	36,980	53,854	3,664	4,610	6,714	449
1,500—1,600	21,740	33,755	1,956	42,670	66,399	4,279	4,760	7,422	428
1,600—1,700	24,480	40,461	2,165	49,440	81,971	5,032	6,090	10,147	509
1,700—1,800	26,570	46,605	2,353	51,250	90,125	5,314	6,870	12,120	566
1,800—1,900	28,340	52,616	2,510	53,950	100,313	5,674	7,490	14,001	649
1,900—2,000	29,600	58,109	2,667	55,530	109,090	6,108	7,200	14,191	669
1,000—2,000	239,520	366,801	18,115	435,550	677,585	38,564	60,610	92,833	4,592
2,000—2,100	30,640	63,296	2,836	56,000	115,712	6,507	7,380	15,289	702
2,100—2,200	30,500	65,992	3,057	57,040	123,498	7,332	7,380	16,060	800
2,200—2,300	27,280	61,838	2,992	54,230	122,961	7,542	6,690	15,210	809
2,300—2,400	26,730	63,329	3,199	51,760	122,725	7,829	5,990	14,278	826
2,400—2,500	25,340	62,750	3,243	48,820	120,632	8,015	6,040	15,026	893
2,500—2,600	22,460	58,037	3,258	44,840	115,381	8,065	5,210	13,468	876
2,600—2,700	20,030	53,649	3,116	41,220	110,156	7,999	5,020	13,496	942
2,700—2,800	17,020	47,279	2,930	36,660	101,754	7,731	4,450	12,412	901
2,800—2,900	14,640	42,155	2,777	31,870	91,713	7,204	3,000	8,692	669
2,900—3,000	12,410	37,004	2,558	28,020	83,460	6,808	2,890	8,662	684
2,000—3,000	227,050	555,329	29,966	450,460	1,107,992	75,032	54,050	132,593	8,102
3,000—3,500	39,050	127,294	10,001	85,170	277,360	24,853	9,360	30,691	2,698
3,500—4,000	20,460	77,128	7,263	41,720	157,577	16,019	4,730	17,949	1,784
3,000—4,000	59,510	204,422	17,264	126,890	434,937	40,872	14,090	48,640	4,482
4,000—4,500	11,270	48,376	5,090	23,170	99,318	11,051	3,110	13,449	1,478
4,500—5,000	7,600	36,444	4,243	13,860	66,585	7,951	1,870	9,003	1,071
4,000—5,000	18,870	84,820	9,333	37,030	165,903	19,002	4,980	22,452	2,549
5,000—6,000	9,190	50,329	6,356	15,920	87,470	11,427	2,300	12,636	1,643
6,000—7,000	5,590	36,545	5,134	9,220	60,106	8,685	1,300	8,460	1,190
7,000—8,000	3,660	27,562	4,269	6,220	46,867	7,316	940	7,156	1,101
8,000—9,000	2,540	21,555	3,618	4,300	36,568	6,237	690	5,869	970
9,000—10,000	1,970	18,886	3,380	3,410	32,355	5,941	370	3,533	646
5,000—10,000	22,950	154,877	22,757	39,070	263,366	39,606	5,600	37,654	5,550
10,000—15,000	5,000	60,156	12,617	7,570	91,349	19,487	990	11,984	2,521
15,000—20,000	1,970	34,087	9,046	2,840	49,161	13,077	330	5,692	1,525
20,000—25,000	710	15,861	5,041	1,160	26,067	8,097	190	4,220	1,336
10,000—25,000	7,680	110,104	26,704	11,570	166,577	40,661	1,510	21,896	5,382
Over 25,000	1,540	70,690	30,123	2,300	94,972	39,133	150	6,378	2,686
Grand Total	625,470	1,589,776	154,855	1,170,050	2,970,118	293,837	153,230	373,025	33,524

TABLE G—(Concluded)
1948 TAXATION YEAR—PROVINCES
Distribution of Taxable Persons, Income and Tax
By Income Classes

(All money figures in thousands of dollars)

INCOME CLASS	Saskatchewan			Alberta			British Columbia			Yukon		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$		\$	\$
Under \$ 800	1,490	1,061	19	1,810	1,293	18	2,950	2,125	46	—	—	—
\$800—900	2,890	2,452	31	4,680	3,989	47	6,840	5,865	80	50	43	1
900—1,000	3,820	3,631	86	5,400	5,121	111	7,750	7,342	166	20	19	—
Under 1,000	8,200	7,144	136	11,890	10,403	176	17,540	15,332	292	70	62	1
1,000—1,100	3,970	4,178	138	5,520	5,816	191	8,840	9,276	303	40	49	1
1,100—1,200	4,120	4,753	197	5,760	6,657	279	8,530	9,792	418	50	60	2
1,200—1,300	4,590	5,773	296	5,900	7,393	384	9,640	12,049	618	50	65	3
1,300—1,400	4,370	5,937	351	5,050	6,837	405	9,270	12,519	740	40	56	4
1,400—1,500	3,720	5,427	365	4,710	6,863	460	8,630	12,540	851	60	90	7
1,500—1,600	4,400	6,885	412	5,360	8,347	486	10,060	15,608	964	50	78	5
1,600—1,700	4,670	7,770	400	6,950	11,544	606	11,320	18,780	1,092	50	85	6
1,700—1,800	4,880	8,608	418	7,690	13,562	695	11,970	21,204	1,237	70	124	6
1,800—1,900	5,530	10,329	460	7,800	14,580	722	13,650	25,392	1,453	70	139	5
1,900—2,000	5,270	10,396	462	8,330	16,417	803	13,980	27,473	1,509	90	182	12
1,000—2,000	45,520	70,056	3,499	63,070	98,016	5,031	105,890	164,633	9,185	570	928	51
2,000—2,100	4,840	10,039	447	8,460	17,526	845	14,980	30,923	1,720	60	125	7
2,100—2,200	4,640	10,065	493	8,180	17,746	935	14,810	32,146	1,863	70	157	8
2,200—2,300	4,400	10,025	505	7,220	16,415	907	14,480	32,865	1,962	60	135	14
2,300—2,400	4,070	9,662	512	6,470	15,359	909	13,460	31,963	2,025	60	144	9
2,400—2,500	3,790	9,413	529	5,950	14,738	941	13,160	32,566	2,188	80	199	19
2,500—2,600	3,280	8,453	503	5,680	14,660	974	11,690	30,106	2,133	90	233	24
2,600—2,700	2,940	7,900	514	4,760	12,748	860	10,840	29,031	2,138	40	106	12
2,700—2,800	2,500	6,966	499	4,310	11,982	880	9,210	25,567	1,938	100	278	30
2,800—2,900	2,390	6,879	517	3,670	10,567	851	7,750	22,286	1,816	80	229	26
2,900—3,000	2,040	6,099	467	3,550	10,569	858	6,960	20,746	1,753	30	89	10
2,000—3,000	34,890	85,501	4,986	58,250	142,310	8,960	117,340	288,199	19,536	670	1,695	159
3,000—3,500	7,370	24,120	2,061	12,000	39,145	3,471	22,800	74,288	6,894	260	833	82
3,500—4,000	4,240	16,097	1,591	6,140	23,183	2,332	12,060	45,475	4,789	60	222	22
3,000—4,000	11,610	40,217	3,652	18,140	62,328	5,803	34,860	119,763	11,683	320	1,055	104
4,000—4,500	2,640	11,335	1,218	4,000	17,145	1,911	6,450	27,526	3,162	80	342	44
4,500—5,000	1,440	6,873	801	2,280	10,869	1,296	3,490	16,654	2,051	30	140	20
4,000—5,000	4,080	18,208	2,019	6,280	28,014	3,207	9,940	44,180	5,213	110	482	64
5,000—6,000	2,020	11,021	1,464	2,960	16,262	2,134	4,140	22,600	3,012	20	110	18
6,000—7,000	1,160	7,508	1,079	1,810	11,737	1,684	2,330	15,069	2,172	—	—	—
7,000—8,000	790	5,916	924	1,040	7,784	1,238	1,480	11,125	1,776	—	—	—
8,000—9,000	440	3,737	643	820	6,922	1,195	1,110	9,452	1,631	10	88	15
9,000—10,000	330	3,054	559	530	5,047	929	600	5,716	1,035	—	—	—
5,000—10,000	4,740	31,236	4,669	7,160	47,752	7,180	9,660	63,962	9,626	30	198	33
10,000—15,000	820	9,769	2,118	1,190	14,455	3,093	1,950	23,004	4,908	20	215	40
15,000—20,000	250	4,232	1,164	460	7,649	2,054	490	8,242	2,262	—	—	—
20,000—25,000	80	1,838	589	240	5,271	1,723	280	6,205	1,937	—	—	—
10,000—25,000	1,150	15,839	3,871	1,890	27,375	6,870	2,720	37,451	9,107	20	215	40
Over 25,000	80	2,710	1,058	220	7,839	3,130	420	16,826	6,768	—	—	—
Grand Total	110,270	270,911	23,890	166,900	424,037	40,357	298,370	750,346	71,410	1,790	4,635	452

TABLE H
1948 TAXATION YEAR—PROVINCES
Distribution of Taxable Persons, Income and Tax
By Occupational Classes

(All money figures in thousands of dollars)

OCCUPATION	Prince Edward Island			Nova Scotia			New Brunswick		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$
Farmers.....	340	652	21	310	812	72	280	667	27
Forestry Operators.....	—	—	—	50	282	57	130	396	48
Fishermen.....	30	51	1	180	357	16	250	717	60
Total Primary Producers.....	370	703	22	540	1,451	145	660	1,780	135
Medical Doctors and Surgeons.....	80	369	42	270	1,861	309	220	1,592	304
Dentists.....	30	110	11	180	986	131	100	529	67
Lawyers.....	10	73	11	130	329	23	140	549	78
Engineers and Architects.....	—	—	—	30	174	27	10	76	11
Entertainers.....	—	—	—	—	—	—	30	58	3
Osteopaths, Chiropractors, etc.....	—	—	—	20	96	11	40	164	20
Nurses.....	30	39	3	150	160	5	140	172	9
Other Professionals.....	—	—	—	20	68	5	—	—	—
Total Professionals.....	150	591	67	800	3,674	511	680	3,140	492
Agricultural Enterprises.....	20	17	1	70	66	2	60	63	3
Business Enterprises.....	3,610	7,392	489	66,590	145,529	9,509	47,220	102,622	6,783
Institutions.....	210	317	21	2,040	3,264	183	1,890	3,027	174
Educational Institutions.....	40	58	1	2,820	5,395	430	2,340	4,114	285
Dominion Government.....	580	1,342	85	5,180	11,650	703	2,930	6,412	384
Provincial Governments.....	720	1,199	54	2,070	4,542	304	2,120	4,494	259
Municipal and Smaller Governments.....	50	89	2	1,450	3,051	145	1,100	2,296	101
Employees of Private Individuals.....	—	—	—	20	24	1	50	62	2
Armed Services.....	150	373	20	2,790	6,439	381	500	1,057	59
Unclassified.....	—	—	—	10	50	3	20	24	1
Total Employees.....	5,380	10,787	673	83,040	180,010	11,661	58,230	124,171	8,051
Salesmen.....	50	107	4	330	1,093	110	430	1,336	108
Sole Proprietors Without Employees..	50	92	4	930	2,245	160	960	2,000	111
Sole Proprietors With Employees....	380	1,846	251	2,840	11,494	1,719	2,250	8,479	1,109
Partners in Business.....	270	934	125	1,150	4,530	670	700	3,414	634
Total Business Proprietors.....	700	2,872	380	4,920	18,269	2,549	3,910	13,893	1,854
Investment Income Predominates....	230	690	79	1,410	5,732	1,045	1,140	5,899	1,406
Pension Income Predominates.....	10	13	—	320	650	41	390	831	40
Total Financial.....	240	703	79	1,730	6,382	1,086	1,530	6,730	1,446
Estates.....	—	—	—	40	6	1	10	8	1
Deceased.....	—	—	—	10	23	1	60	114	8
Unclassified.....	10	19	1	10	16	1	20	44	1
Grand Total.....	6,900	15,782	1,226	91,420	210,924	16,065	65,530	151,216	12,096

TABLE H—(Cont'd)

1948 TAXATION YEAR—PROVINCES

Distribution of Taxable Persons, Income and Tax

By Occupational Classes

(All money figures in thousands of dollars)

OCCUPATION	Quebec			Ontario			Manitoba		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$
Farmers.....	560	1,418	94	12,410	33,397	2,961	9,120	23,360	1,654
Forestry Operators.....	70	150	12	140	723	108	10	22	1
Fishermen.....	10	8	—	210	606	63	100	923	320
Total Primary Producers.....	640	1,576	106	12,760	34,726	3,132	9,230	24,305	1,975
Medical Doctors and Surgeons.....	1,620	10,650	2,048	2,820	24,022	5,340	420	4,048	930
Dentists.....	740	3,267	397	1,570	8,349	1,216	140	945	146
Lawyers.....	870	8,237	2,258	1,710	14,865	3,337	290	2,747	747
Engineers and Architects.....	370	3,127	606	440	3,689	846	40	164	18
Entertainers.....	540	2,180	282	1,010	3,178	360	70	141	9
Osteopaths, Chiropractors, etc.....	110	449	60	330	1,171	131	40	186	21
Nurses.....	670	990	61	1,770	2,444	139	160	195	8
Other Professionals.....	590	2,882	388	570	2,250	365	10	12	1
Total Professionals.....	5,510	31,782	6,100	10,220	59,968	11,734	1,170	8,438	1,880
Agricultural Enterprises.....	60	75	2	1,100	1,501	69	560	606	21
Business Enterprises.....	500,320	1,154,633	91,126	875,650	2,068,379	179,922	105,660	241,686	19,326
Institutions.....	8,690	15,220	940	20,690	36,993	2,530	2,760	4,447	253
Educational Institutions.....	9,080	20,186	1,465	28,920	69,974	6,164	4,340	9,357	759
Dominion Government.....	20,140	44,599	2,681	52,810	122,440	9,216	5,870	12,896	851
Provincial Governments.....	10,200	22,850	1,223	24,950	57,717	4,326	4,440	9,211	626
Municipal and Smaller Governments.....	11,180	28,167	1,559	30,900	73,574	4,843	3,570	7,682	415
Employees of Private Individuals....	1,120	1,806	86	3,350	5,134	252	30	27	1
Armed Services.....	2,260	4,738	233	11,700	28,920	1,895	2,250	4,846	288
Unclassified.....	460	1,736	224	610	1,539	147	30	43	3
Total Employees.....	563,510	1,294,010	99,539	1,050,680	2,466,171	209,364	129,510	290,801	22,543
Salesmen.....	6,450	26,209	3,351	9,700	40,687	5,587	1,160	3,954	451
Sole Proprietors Without Employees..	5,680	15,242	1,336	6,980	15,837	1,069	1,160	2,673	198
Sole Proprietors With Employees....	20,860	97,399	15,455	34,530	157,384	26,369	4,520	18,086	2,377
Partners in Business.....	8,360	42,405	7,651	19,480	84,946	13,282	3,240	13,141	1,914
Total Business Proprietors.....	34,900	155,046	24,442	60,990	258,167	40,720	8,920	33,900	4,489
Investment Income Predominates....	11,940	74,661	20,645	20,180	96,618	21,786	2,470	10,081	2,023
Pension Income Predominates.....	1,210	3,199	248	2,960	7,305	575	330	757	54
Total Financial.....	13,150	77,860	20,893	23,140	103,923	22,361	2,800	10,838	2,077
Estates.....	340	825	196	940	1,005	186	250	165	30
Deceased.....	700	1,871	180	1,360	4,770	673	120	507	75
Unclassified.....	270	597	48	260	701	80	70	117	4
Grand Total.....	625,470	1,589,776	154,855	1,170,050	2,970,118	293,837	153,230	373,025	33,524

TABLE H—(Concluded)

1948 TAXATION YEAR—PROVINCES

Distribution of Taxable Persons, Income and Tax

By Occupational Classes

(All money figures in thousands of dollars)

OCCUPATION	Saskatchewan			Alberta			British Columbia			Yukon		
	Number of Tax- payers	Total In- come	Total Tax	Number of Tax- payers	Total In- come	Total Tax	Number of Tax- payers	Total In- come	Total Tax	Number of Tax payers	Total In- come	Total Tax
		\$	\$		\$	\$		\$	\$		\$	\$
Farmers.....	20,950	61,947	5,875	20,200	63,002	6,639	2,870	8,265	752	—	—	—
Forestry Operators.....	—	—	—	10	20	2	960	3,684	510	—	—	—
Fishermen.....	—	—	—	—	—	—	3,510	11,645	1,347	—	—	—
Total Primary Producers.....	20,950	61,947	5,875	20,210	63,022	6,641	7,340	23,594	2,609	—	—	—
Medical Doctors and Surgeons.....	450	3,965	859	480	4,697	1,135	630	6,634	1,516	—	—	—
Dentists.....	160	1,020	141	310	1,749	241	460	2,953	487	—	—	—
Lawyers.....	170	796	99	260	2,102	432	480	4,035	986	—	—	—
Engineers and Architects.....	40	397	110	40	122	18	230	1,197	229	—	—	—
Entertainers.....	50	142	11	50	98	8	220	549	48	—	—	—
Osteopaths, Chiropractors, etc.....	10	106	19	20	110	17	150	702	82	—	—	—
Nurses.....	50	75	5	40	51	2	240	361	24	—	—	—
Other Professionals.....	40	178	24	20	68	—	170	465	42	—	—	—
Total Professionals.....	970	6,679	1,268	1,220	8,997	1,853	2,580	16,896	3,414	—	—	—
Agricultural Enterprises.....	650	780	37	1,200	1,653	94	480	779	34	—	—	—
Business Enterprises.....	53,380	115,042	8,026	98,500	226,698	18,998	215,080	505,701	42,735	880	2,487	280
Institutions.....	3,240	5,209	326	3,190	5,650	414	8,360	14,836	1,001	50	106	10
Educational Institutions.....	6,080	10,589	677	5,600	11,804	922	7,570	18,042	1,477	—	—	—
Dominion Government.....	3,850	8,403	553	6,250	14,178	1,101	9,670	21,822	1,449	450	1,129	106
Provincial Governments.....	5,050	10,548	722	5,570	11,164	680	8,080	18,756	1,321	50	148	14
Municipal and Smaller Governments	2,630	5,606	300	4,970	10,894	599	7,070	16,093	964	—	—	—
Employees of Private Individuals..	90	127	3	100	175	9	270	398	25	20	61	7
Armed Services.....	780	1,548	78	3,250	6,556	301	3,200	7,168	402	320	647	30
Unclassified.....	30	57	3	50	65	1	80	150	12	20	57	5
Total Employees.....	75,780	157,909	10,725	128,680	288,837	23,119	259,860	603,745	49,420	1,790	4,635	452
Salesmen.....	590	2,100	267	1,100	4,385	585	1,930	6,859	775	—	—	—
Sole Proprietors Without Employees	890	1,666	75	1,550	3,398	197	1,680	3,385	211	—	—	—
Sole Proprietors With Employees..	4,880	19,587	2,752	6,040	23,728	3,091	9,670	36,158	4,835	—	—	—
Partners in Business.....	3,180	13,110	1,978	4,710	20,564	3,306	6,450	23,498	3,275	—	—	—
Total Business Proprietors.....	8,950	34,363	4,805	12,300	47,690	6,594	17,800	63,041	8,321	—	—	—
Investment Income Predominates..	2,500	6,961	833	2,690	8,940	1,277	6,870	31,360	6,417	—	—	—
Pension Income Predominates.....	60	111	5	240	665	48	1,250	3,098	221	—	—	—
Total Financial.....	2,560	7,072	838	2,930	9,605	1,325	8,120	34,458	6,638	—	—	—
Estates.....	250	340	83	80	256	76	220	228	55	—	—	—
Deceased.....	220	501	29	370	1,232	163	360	1,123	134	—	—	—
Unclassified.....	—	—	—	10	13	1	160	402	44	—	—	—
Grand Total.....	110,270	270,911	23,890	166,900	424,037	40,357	298,370	750,346	71,410	1,790	4,635	452

TABLE I

1948 TAXATION YEAR—CANADA AND PROVINCES

Statement of Gross and Net Business, Professional, Commission, Farm and Rental Income and Related Depreciation Claimed

(All money figures in thousands of dollars)

TYPE OF INCOME	Canada		Prince Edward Island		Nova Scotia	
	GROSS	NET	GROSS	NET	GROSS	NET
	\$	\$	\$	\$	\$	\$
Business Income						
Manufacturing	675,366	57,301	3,155	106	15,073	1,162
Construction	332,430	38,051	1,337	320	4,709	730
Public Utilities	157,616	31,094	1,205	278	11,275	1,899
Wholesale Trade	1,070,498	78,358	7,038	458	28,804	1,615
Retail Trade	3,217,387	252,743	19,913	1,554	136,090	10,016
Service	927,013	140,989	2,342	504	16,369	3,071
Financial	99,790	31,139	8	4	1,977	1,120
All Other Types	146,202	28,671	332	167	13,476	2,362
Total—All Business Types	6,626,302	658,346	35,330	3,391	227,773	21,975
Professional Income	253,548	131,944	807	515	6,558	3,587
Commission Income	147,684	96,381	444	242	2,623	1,588
Farm Income	1,019,256	282,122	11,466	2,985	17,218	2,451
Rental Income	227,207	70,444	614	143	5,060	926
Total All Types	8,273,997	1,239,237	48,661	7,276	259,232	30,527
Estimated Depreciation Charged in Arriving at Total Net Income	244,431		1,292		5,119	

TYPE OF INCOME	New Brunswick		Quebec		Ontario	
	GROSS	NET	GROSS	NET	GROSS	NET
	\$	\$	\$	\$	\$	\$
Business Income						
Manufacturing	14,360	894	210,457	16,291	330,048	27,563
Construction	4,696	386	75,244	6,341	158,167	18,811
Public Utilities	4,928	1,060	26,857	4,954	64,487	11,673
Wholesale Trade	23,644	1,792	411,099	27,280	442,703	29,957
Retail Trade	97,904	6,750	703,091	54,335	1,274,868	99,748
Service	18,386	3,195	304,894	37,916	333,219	56,482
Financial	928	443	22,332	7,895	45,720	11,952
All Other Types	14,964	2,942	19,141	1,346	29,836	3,131
Total—All Business Types	179,810	17,462	1,773,115	156,358	2,679,048	259,317
Professional Income	5,680	3,013	58,375	29,145	100,662	56,165
Commission Income	2,721	1,928	42,784	28,620	68,010	43,667
Farm Income	10,081	1,828	29,615	6,478	260,942	53,891
Rental Income	4,147	950	81,981	17,591	67,421	20,663
Total All Types	202,439	25,181	1,985,870	238,192	3,176,083	433,703
Estimated Depreciation Charged in Arriving at Total Net Income	4,308		37,324		66,495	

TABLE I—(Concluded)

1948 TAXATION YEAR—CANADA AND PROVINCES

Statement of Gross and Net Business, Professional, Commission, Farm and Rental Income and Related Depreciation Claimed

(All money figures in thousands of dollars)

TYPE OF INCOME	Manitoba		Saskatchewan		Alberta and N.W.T.	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Manufacturing	23,970	2,314	10,682	987	18,834	1,379
Construction	21,132	1,934	4,160	744	34,326	4,837
Public Utilities	8,355	1,868	5,378	1,240	18,288	3,812
Wholesale Trade	58,475	5,748	7,526	570	20,529	1,445
Retail Trade	181,899	13,445	268,630	22,287	274,937	23,458
Service	38,110	7,020	59,919	8,023	64,259	9,486
Financial	4,256	1,756	2,197	833	7,837	1,994
All Other Types	8,931	1,253	3,079	398	6,587	890
Total—All Business Types	345,128	35,338	361,571	35,082	445,597	47,301
Professional Income	14,649	7,717	10,621	6,217	15,548	8,560
Commission Income	6,986	4,820	4,647	2,756	8,700	5,055
Farm Income	127,558	36,721	246,425	84,129	258,448	82,087
Rental Income	12,807	5,750	12,151	6,796	13,440	6,000
Total All Types	507,128	90,346	635,415	134,980	741,733	149,003
Estimated Depreciation Charged in Arriving at Total Net Income	23,941		42,484		41,266	

TYPE OF INCOME	British Columbia		Yukon		Non-Residents	
	GROSS	NET	GROSS	NET	GROSS	NET
	\$	\$			\$	\$
Business Income						
Manufacturing	47,718	6,586			1,069	19
Construction	28,441	3,869			218	79
Public Utilities	16,794	4,301			49	9
Wholesale Trade	70,262	9,479			418	14
Retail Trade	258,366	21,043			1,689	107
Service	86,482	14,874			3,033	418
Financial	10,696	5,032			3,839	110
All Other Types	49,726	16,133			130	49
Total—All Business Types	568,485	81,317			10,445	805
Professional Income	38,981	16,548			1,667	477
Commission Income	10,472	7,561			297	144
Farm Income	56,183	11,461			1,320	91
Rental Income	25,630	9,768			3,956	1,857
Total All Types	699,751	126,655			17,685	3,374
Estimated Depreciation Charged in Arriving at Total Net Income	21,437				765	

TABLE J
1948 TAXATION YEAR—CANADA
Income Distribution By Occupational Classes
(All money figures in thousands of dollars)

INCOME CLASS	FARMERS			FORESTRY OPERATORS			FISHERMEN		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000	3,700	\$ 3,111	\$ 62	100	\$ 74	\$ 2	180	\$ 156	\$ 2
\$1,000—1,500	6,010	7,376	344	60	74	4	410	500	24
1,500—2,000	13,780	24,469	689	220	390	13	630	1,098	41
2,000—2,500	14,060	31,364	1,214	240	450	15	690	1,544	103
2,500—3,000	9,380	25,608	1,577	200	612	45	560	1,538	123
3,000—3,500	5,810	18,809	1,554	80	260	24	410	1,353	141
3,500—4,000	3,560	13,305	1,285	120	425	57	360	1,342	152
4,000—4,500	2,700	11,404	1,196	70	289	31	190	808	108
4,500—5,000	1,630	7,708	889	—	—	—	230	1,089	143
5,000—6,000	2,480	13,659	1,795	60	324	44	280	1,548	212
6,000—7,000	1,250	8,087	1,152	40	267	30	160	1,039	153
7,000—8,000	900	6,755	1,093	30	228	39	50	368	61
8,000—9,000	470	4,000	685	20	171	30	60	500	87
9,000—10,000	390	3,622	657	20	190	33	30	281	56
10,000—15,000	590	6,987	1,498	90	1,046	213	40	516	107
Over 15,000	330	7,256	2,405	20	477	158	10	627	294
Total	67,040	193,520	18,095	1,370	5,277	738	4,290	14,307	1,807

INCOME CLASS	Total Primary Producers			MEDICAL DOCTORS AND SURGEONS			DENTISTS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000	3,980	\$ 3,341	\$ 66	10	\$ 9	\$ —	20	\$ 18	\$ 1
\$1,000—1,500	6,480	7,950	372	50	60	3	50	64	3
1,500—2,000	14,630	25,957	743	260	465	16	160	293	21
2,000—2,500	14,990	33,358	1,332	410	927	47	290	657	30
2,500—3,000	10,140	27,758	1,745	440	1,200	82	340	935	58
3,000—3,500	6,300	20,422	1,719	430	1,382	109	250	808	65
3,500—4,000	4,040	15,072	1,494	490	1,830	165	250	941	85
4,000—4,500	2,960	12,501	1,335	370	1,570	169	260	1,102	127
4,500—5,000	1,860	8,797	1,032	370	1,751	212	300	1,424	171
5,000—6,000	2,820	15,531	2,051	640	3,495	449	530	2,931	382
6,000—7,000	1,450	9,393	1,335	530	3,433	483	300	1,934	281
7,000—8,000	980	7,351	1,193	460	3,443	523	380	2,847	429
8,000—9,000	550	4,671	802	340	2,920	475	190	1,595	260
9,000—10,000	440	4,093	746	230	2,191	401	110	1,038	181
10,000—15,000	720	8,549	1,818	1,040	12,385	2,622	220	2,521	506
Over 15,000	360	8,360	2,857	920	20,777	6,727	40	800	237
Total	72,700	213,104	20,640	6,990	57,838	12,483	3,690	19,908	2,837

INCOME CLASS	LAWYERS			ENGINEERS AND ARCHITECTS			ENTERTAINERS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000	40	\$ 37	\$ 1	20	\$ 19	\$ —	140	\$ 120	\$ 2
\$1,000—1,500	90	115	7	50	64	2	280	334	16
1,500—2,000	230	418	13	60	107	4	250	417	26
2,000—2,500	360	824	39	130	286	14	190	430	28
2,500—3,000	270	736	51	40	111	7	300	824	66
3,000—3,500	260	842	70	110	351	29	190	615	58
3,500—4,000	260	973	104	80	301	23	150	560	54
4,000—4,500	180	767	91	60	254	33	120	510	57
4,500—5,000	160	752	89	60	285	34	70	330	37
5,000—6,000	330	1,814	225	90	484	59	100	544	68
6,000—7,000	280	1,842	265	50	313	43	60	400	47
7,000—8,000	240	1,791	281	60	454	74	50	373	65
8,000—9,000	260	2,221	377	10	87	15	20	168	27
9,000—10,000	150	1,422	256	60	563	106	—	—	—
10,000—15,000	440	5,260	1,120	200	2,431	516	20	249	53
Over 15,000	510	13,919	4,982	120	2,836	906	30	472	117
Total	4,060	33,733	7,971	1,200	8,946	1,865	1,970	6,346	721

TABLE J—(Cont'd)
1948 TAXATION YEAR—CANADA
Income Distribution By Occupational Classes
(All money figures in thousands of dollars)

INCOME CLASS	OSTEOPATHS, CHIROPRACTORS, ETC.			NURSES			OTHER PROFESSIONALS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	—	\$ —	\$ —	580	\$ 518	\$ 8	40	\$ 35	\$ 1
\$1,000—1,500.....	60	72	2	1,600	1,970	90	110	140	7
1,500—2,000.....	70	128	3	810	1,399	102	140	249	11
2,000—2,500.....	100	229	9	220	495	44	230	521	30
2,500—3,000.....	140	389	22	40	105	12	220	607	36
3,000—3,500.....	60	191	17	—	—	—	100	328	30
3,500—4,000.....	50	186	18	—	—	—	90	337	31
4,000—4,500.....	20	84	8	—	—	—	90	377	43
4,500—5,000.....	10	47	5	—	—	—	80	393	41
5,000—6,000.....	30	160	22	—	—	—	80	434	54
6,000—7,000.....	60	396	58	—	—	—	70	465	64
7,000—8,000.....	10	74	9	—	—	—	30	223	35
8,000—9,000.....	70	599	110	—	—	—	30	251	46
9,000—10,000.....	10	95	12	—	—	—	30	283	51
10,000—15,000.....	30	334	66	—	—	—	60	701	148
Over 15,000.....	—	—	—	—	—	—	20	579	197
Total.....	720	2,984	361	3,250	4,487	256	1,420	5,923	825

INCOME CLASS	Total Professionals			EMPLOYEES OF AGRICULTURAL ENTERPRISES			EMPLOYEES OF BUSINESS ENTERPRISES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	850	\$ 756	\$ 13	1,360	\$ 1,199	\$ 18	140,570	\$124,106	\$ 1,888
\$1,000—1,500.....	2,290	2,819	130	1,660	1,956	92	342,200	425,608	22,007
1,500—2,000.....	1,980	3,476	196	740	1,252	64	408,710	721,327	41,388
2,000—2,500.....	1,930	4,369	241	290	636	36	457,070	1,030,797	59,517
2,500—3,000.....	1,790	4,907	334	70	182	16	308,930	848,041	60,920
3,000—3,500.....	1,400	4,517	378	40	131	12	138,940	451,693	39,311
3,500—4,000.....	1,370	5,128	480	10	38	3	64,100	241,779	24,149
4,000—4,500.....	1,100	4,664	528	20	86	13	32,950	141,404	15,514
4,500—5,000.....	1,050	4,982	589	—	—	—	18,390	88,248	10,430
5,000—6,000.....	1,800	9,862	1,259	—	—	—	19,010	104,123	13,259
6,000—7,000.....	1,350	8,783	1,241	—	—	—	10,580	68,929	9,663
7,000—8,000.....	1,230	9,205	1,416	10	60	9	6,470	48,955	7,544
8,000—9,000.....	920	7,841	1,310	—	—	—	3,810	32,477	5,350
9,000—10,000.....	590	5,592	1,007	—	—	—	2,900	27,775	4,936
10,000—15,000.....	2,010	23,881	5,031	—	—	—	7,140	86,405	17,997
Over 15,000.....	1,640	39,383	13,166	—	—	—	5,120	128,502	43,321
Total.....	23,300	140,165	27,319	4,200	5,540	263	1,966,890	4,570,169	377,194

INCOME CLASS	EMPLOYEES OF INSTITUTIONS			EMPLOYEES OF EDUCATIONAL INSTITUTIONS			EMPLOYEES OF DOMINION GOVERNMENT		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	7,220	\$ 6,376	\$ 94	4,530	\$ 4,061	\$ 59	3,040	\$ 2,704	\$ 41
\$1,000—1,500.....	16,080	20,001	995	14,120	18,474	969	12,980	16,771	916
1,500—2,000.....	15,500	27,318	1,658	16,990	30,531	2,037	35,190	63,829	3,560
2,000—2,500.....	7,190	16,058	1,073	12,320	28,415	2,149	30,270	69,366	3,756
2,500—3,000.....	2,220	6,102	471	7,200	20,451	1,771	13,710	38,446	2,696
3,000—3,500.....	1,070	3,504	299	4,750	15,905	1,479	5,810	19,413	1,677
3,500—4,000.....	560	2,135	204	3,120	12,111	1,258	2,770	10,680	1,045
4,000—4,500.....	410	1,763	190	1,800	7,865	853	1,500	6,537	705
4,500—5,000.....	240	1,157	133	730	3,583	415	770	3,778	445
5,000—6,000.....	220	1,219	158	670	3,748	476	700	3,966	508
6,000—7,000.....	130	850	113	290	1,890	270	380	2,491	345
7,000—8,000.....	110	827	122	130	1,008	153	120	957	141
8,000—9,000.....	70	591	87	60	516	83	110	967	140
9,000—10,000.....	50	475	88	—	—	—	100	957	170
10,000—15,000.....	30	345	71	40	444	86	240	3,007	638
Over 15,000.....	20	348	96	40	517	122	40	1,002	346
Total.....	51,120	89,069	5,852	66,790	149,519	12,180	107,730	244,871	17,129

TABLE J—(Cont'd)
1948 TAXATION YEAR—CANADA
Income Distribution By Occupational Classes
(All money figures in thousands of dollars)

INCOME CLASS	EMPLOYEES OF PROVINCIAL GOVERNMENTS			EMPLOYEES OF MUNICIPAL AND SMALLER GOVERNMENTS			EMPLOYEES OF PRIVATE INDIVIDUALS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	3,860	\$ 3,463	\$ 55	1,640	\$ 1,469	\$ 24	1,260	\$ 1,130	\$ 19
\$1,000—1,500.....	11,850	15,275	772	4,870	6,228	322	1,480	1,792	88
1,500—2,000.....	17,330	31,462	1,597	14,820	27,386	1,246	1,270	2,239	100
2,000—2,500.....	13,690	31,522	1,715	24,450	56,465	2,769	640	1,450	78
2,500—3,000.....	7,720	21,762	1,484	11,430	31,984	2,010	250	692	50
3,000—3,500.....	3,910	13,102	1,088	2,930	9,669	787	100	316	30
3,500—4,000.....	1,930	7,473	713	850	3,285	319	40	151	16
4,000—4,500.....	1,010	4,433	470	580	2,516	269	10	44	5
4,500—5,000.....	530	2,636	282	400	1,967	235	—	—	—
5,000—6,000.....	760	4,299	537	460	2,577	321	—	—	—
6,000—7,000.....	320	2,147	296	220	1,479	207	—	—	—
7,000—8,000.....	120	909	138	100	771	115	—	—	—
8,000—9,000.....	130	1,124	180	60	526	86	—	—	—
9,000—10,000.....	30	278	43	20	102	16	—	—	—
10,000—15,000.....	60	744	159	90	1,028	202	—	—	—
Over 15,000.....	—	—	—	—	—	—	—	—	—
Total.....	63,250	140,629	9,529	62,920	147,452	8,928	5,050	7,814	386

INCOME CLASS	EMPLOYEES OF ARMED SERVICES			UNCLASSIFIED EMPLOYEES			Total Employees		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	1,220	\$ 1,140	\$ 15	160	\$ 125	\$ 2	164,860	\$145,773	\$ 2,215
\$1,000—1,500.....	6,140	8,152	387	100	136	7	411,480	514,393	26,555
1,500—2,000.....	8,490	16,383	439	380	666	40	519,420	922,393	52,129
2,000—2,500.....	5,170	12,226	492	230	519	43	551,320	1,247,454	71,628
2,500—3,000.....	1,690	4,833	331	60	171	12	353,280	972,664	69,761
3,000—3,500.....	1,300	4,590	404	110	351	31	158,960	518,674	45,118
3,500—4,000.....	1,620	6,411	607	30	116	11	75,030	284,179	28,325
4,000—4,500.....	630	2,897	311	20	82	11	38,930	167,627	18,341
4,500—5,000.....	450	2,295	253	40	189	15	21,550	103,853	12,208
5,000—6,000.....	210	1,234	149	30	159	20	22,060	121,325	15,428
6,000—7,000.....	140	982	135	70	446	66	12,130	79,214	11,095
7,000—8,000.....	90	713	97	30	225	35	7,180	54,425	8,354
8,000—9,000.....	50	436	67	20	171	29	4,310	36,798	6,022
9,000—10,000.....	—	—	—	10	99	17	3,110	29,696	5,270
10,000—15,000.....	—	—	—	20	266	60	7,620	92,239	19,213
Over 15,000.....	—	—	—	—	—	—	5,220	130,369	43,885
Total.....	27,200	62,292	3,687	1,310	3,721	399	2,356,460	5,421,076	435,547

INCOME CLASS	Salesmen			SOLE PROPRIETORS WITHOUT EMPLOYEES			SOLE PROPRIETORS WITH EMPLOYEES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	560	\$ 491	\$ 11	1,830	\$ 1,579	\$ 21	2,010	\$ 1,553	\$ 73
\$1,000—1,500.....	1,050	1,314	52	2,260	2,762	121	4,160	5,192	245
1,500—2,000.....	2,760	4,904	153	5,670	9,976	236	12,450	22,210	575
2,000—2,500.....	3,720	8,422	386	4,580	10,179	389	15,780	35,344	1,392
2,500—3,000.....	3,060	8,468	534	2,330	6,316	379	11,400	31,093	1,925
3,000—3,500.....	2,590	8,517	695	1,130	3,632	299	7,680	24,863	2,052
3,500—4,000.....	1,630	6,137	582	630	2,373	229	5,640	20,998	2,044
4,000—4,500.....	1,150	4,923	534	330	1,396	150	4,300	18,204	1,974
4,500—5,000.....	730	3,504	411	300	1,424	173	3,220	15,257	1,800
5,000—6,000.....	1,400	7,691	989	310	1,666	209	4,890	26,615	3,457
6,000—7,000.....	670	4,379	622	200	1,272	176	3,250	21,051	3,007
7,000—8,000.....	570	4,299	674	60	453	69	2,260	16,950	2,589
8,000—9,000.....	440	3,750	627	60	507	81	1,780	15,094	2,561
9,000—10,000.....	350	3,360	592	50	467	90	1,300	12,357	2,223
10,000—15,000.....	690	8,289	1,731	80	940	185	3,320	39,892	8,450
Over 15,000.....	370	8,282	2,645	60	1,596	554	2,530	67,488	23,591
Total.....	21,740	86,730	11,238	19,880	46,538	3,361	85,970	374,161	57,958

TABLE J—(Concluded)
1948 TAXATION YEAR—CANADA
Income Distribution By Occupational Classes
 (All money figures in thousands of dollars)

INCOME CLASS	PARTNERS IN BUSINESS			Total Business Proprietors			INVESTMENT INCOME PREDOMINATES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	1,400	\$ 1,088	\$ 32	5,240	\$ 4,220	\$ 126	3,730	\$ 3,335	\$ 60
\$1,000—1,500.....	3,180	3,931	198	9,600	11,885	564	7,360	9,312	338
1,500—2,000.....	7,110	12,550	473	25,230	44,736	1,284	8,220	14,207	711
2,000—2,500.....	7,380	16,507	840	27,740	62,030	2,621	6,170	13,751	916
2,500—3,000.....	5,680	15,518	1,096	19,410	52,927	3,400	4,240	11,556	1,007
3,000—3,500.....	3,960	12,810	1,141	12,770	41,305	3,492	3,310	10,718	1,144
3,500—4,000.....	3,340	12,470	1,281	9,610	35,841	3,554	2,400	8,955	1,043
4,000—4,500.....	2,500	10,617	1,185	7,130	30,217	3,309	1,790	7,589	993
4,500—5,000.....	1,680	7,951	985	5,200	24,632	2,958	1,390	6,608	900
5,000—6,000.....	2,880	15,663	2,076	8,080	43,944	5,742	1,980	10,810	1,682
6,000—7,000.....	1,920	12,457	1,796	5,370	34,780	4,979	1,350	8,741	1,483
7,000—8,000.....	1,370	10,199	1,590	3,690	27,602	4,248	1,200	8,970	1,563
8,000—9,000.....	980	8,278	1,432	2,820	23,879	4,074	1,190	10,049	1,937
9,000—10,000.....	830	7,843	1,439	2,180	20,667	3,752	720	6,895	1,410
10,000—15,000.....	1,830	21,761	4,664	5,230	62,593	13,299	1,890	22,918	5,253
Over 15,000.....	1,500	36,899	12,607	4,090	105,983	36,752	2,490	86,528	35,071
Total.....	47,540	206,542	32,835	153,390	627,241	94,154	49,430	240,942	55,511

INCOME CLASS	PENSION INCOME PREDOMINATES			Total Financial			Estates		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	490	\$ 432	\$ 6	4,220	\$ 3,767	\$ 66	1,570	\$ 511	\$ 69
\$1,000—1,500.....	1,340	1,741	49	8,700	11,053	387	120	150	22
1,500—2,000.....	1,600	2,800	83	9,820	17,007	794	60	100	13
2,000—2,500.....	1,210	2,696	96	7,380	16,447	1,012	110	244	44
2,500—3,000.....	620	1,727	95	4,860	13,283	1,102	70	192	31
3,000—3,500.....	570	1,850	149	3,880	12,568	1,293	10	35	7
3,500—4,000.....	270	1,023	98	2,670	9,978	1,141	10	38	8
4,000—4,500.....	140	584	56	1,930	8,173	1,049	30	127	23
4,500—5,000.....	110	519	57	1,500	7,127	957	20	93	21
5,000—6,000.....	160	887	115	2,140	11,697	1,797	20	111	24
6,000—7,000.....	60	384	53	1,410	9,125	1,536	10	63	15
7,000—8,000.....	80	602	79	1,280	9,572	1,642	—	—	—
8,000—9,000.....	40	340	56	1,230	10,389	1,993	20	160	37
9,000—10,000.....	20	193	37	740	7,088	1,447	20	185	51
10,000—15,000.....	30	366	70	1,920	23,284	5,323	40	487	145
Over 15,000.....	30	485	133	2,520	87,013	35,204	20	337	118
Total.....	6,770	16,629	1,232	56,200	257,571	56,743	2,130	2,833	628

INCOME CLASS	Deceased			Unclassified			Grand Total		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	210	\$ 178	\$ 4	120	\$ 106	\$ 2	181,610	\$159,143	\$ 2,572
\$1,000—1,500.....	380	464	19	130	161	7	440,230	550,189	28,108
1,500—2,000.....	610	1,093	44	150	270	16	574,660	1,019,936	55,372
2,000—2,500.....	660	1,486	73	190	426	24	608,040	1,374,236	77,361
2,500—3,000.....	530	1,462	89	80	215	17	393,220	1,081,876	77,013
3,000—3,500.....	270	896	75	50	162	16	186,230	607,096	52,793
3,500—4,000.....	60	233	24	20	74	10	94,440	356,680	35,618
4,000—4,500.....	50	208	24	10	41	5	53,290	228,481	25,148
4,500—5,000.....	80	381	43	30	141	17	32,020	153,510	18,236
5,000—6,000.....	60	336	43	—	—	—	38,380	210,497	27,333
6,000—7,000.....	30	207	33	—	—	—	22,420	145,944	20,856
7,000—8,000.....	40	298	51	—	—	—	14,970	112,752	17,578
8,000—9,000.....	60	504	92	—	—	—	10,350	87,992	14,957
9,000—10,000.....	30	293	53	10	97	19	7,470	71,071	12,937
10,000—15,000.....	80	1,024	247	20	216	47	18,330	220,562	46,854
Over 15,000.....	50	1,078	349	—	—	—	14,270	380,805	134,976
Total.....	3,200	10,141	1,263	810	1,909	180	2,689,930	6,760,770	647,712

SECTION IV
SUCCESSION DUTY STATISTICS

SUCCESSION DUTY STATISTICS

INTRODUCTION

The Dominion Succession Duty Act came into force on June 14, 1941, and applied to the estates of all persons dying on or after that date. Collections under the Act for government fiscal years from 1942 to 1950 inclusive for Canada as a whole and for individual provinces are given in Section I of this report. This section deals with statistics taken from estates at the

time they were assessed for duty and deals in particular with estates which were assessed during the government fiscal year ending March 31, 1949.

The number of estates assessed, the aggregate net value assessed and the total duties assessed (including interest and penalties) are given below by government fiscal years:

Period	Number of Estates Assessed	Aggregate Net Value Assessed	Total Duties Assessed	Effective Rate of Taxation	Average Size of Estates Assessed
June 14, 1941—March 31, 1942.....	1,488	\$ 23,965,113	\$ 783,925	3.27%	\$16,105
Year Ending March 31, 1943.....	7,298	145,197,078	5,962,479	4.11%	19,895
Year Ending March 31, 1944.....	9,348	225,093,437	12,718,848	5.65%	24,079
Year Ending March 31, 1945.....	10,478	290,652,545	17,976,853	6.18%	27,739
Year Ending March 31, 1946.....	11,477	327,915,900	18,650,436	5.69%	28,572
Year Ending March 31, 1947.....	13,967	403,439,400	25,999,623	6.44%	28,885
Year Ending March 31, 1948.....	14,732	408,086,100	29,335,233	7.19%	27,701
Year Ending March 31, 1949.....	7,587*	325,194,700	34,333,416	10.56%	42,862
June 14, 1941—March 31, 1949.....	76,375	2,149,544,273	145,760,813	6.78%	28,145

* Beginning January 1, 1948, all estates below \$50,000 became exempt from duty. This accounts for the decline in the number of estates assessed.

The statistics provided in this report deal only with estates which are subject to duty. Where an estate is partially dutiable and partially non-dutiable due to the allowance of exemptions, the full amount of the estate is accounted for in the statistics, with the amount exempted being reported as "Amount Non-Dutiable".

Rates of Duty and Exemptions

Liability for Duties is established under Sections 10 and 11 of the Dominion Succession Duty Act.

Duties are computed upon the inheritance of each successor at rates which vary according to:

- (a) The size of the total estate
- (b) The size of the individual succession
- (c) The closeness of the relationship of each individual successor to the deceased.

The duties thus established for each successor within an estate are totalled and the Executor is assessed and is liable for the duties of the estate as a whole.

Under Section 10 of the Act, the "Initial Duty", which is dependent upon the size of the total estate, is levied upon each successor.

Under Section 11 there is levied the "Additional Duty", which is dependent upon the size of the particular succession and the degree of relationship of the successor to the deceased. In applying the Additional Duty, four classes of beneficiaries are recognized by the Act. In order from most favoured to least favoured, they are as follows:

- | | |
|------------------|--|
| Class "A" | Wife; children under 18; children over 18 if dependent on the deceased on account of mental or physical infirmity. |
| Class "B" | Husband; parents; grandparents; son or daughter over 18; son-or daughter-in-law. |
| Class "C" | Brother or sister; uncle or aunt; cousins and any descendants of these. |
| Class "D" | Other distant relatives and strangers in blood. |
| Charities | Any exempted charitable bequest as defined under the Act. |

Charities are included here for the purpose of this report as a class of Successor, but they do not appear in the rate structure as such because they are exempt. Prior to January 1, 1948, charitable bequests were limited in total amount to 50% of the estate, the excess being subject to duty as a class "D" successor.

Having ascertained these two rates of duty, they are added together and the combined rate is applied to the **total** amount of the individual succession.

In order to avoid sharp increases of duty at the points where successions or estates pass from one size class to the next higher class, the rates are very finely graduated advancing, in some instances, at steps of 1/20th of one percent. This has resulted in a very long rate schedule involving 171 changes. The entire rate structure is, therefore, not reproduced herein but a condensed and incomplete table is provided on the following page as an indication of the general weight of duties for various sizes of estates and successions.

The table of rates below became effective as of January 1, 1947, in conjunction with a Dominion-Provincial Tax Agreement in which the agreeing provinces suspended the levying of succession duties. A tax credit, not exceeding one-half the Dominion rates, is granted for

duties payable under the laws of provinces with which no agreement was concluded. The taxes on estates of persons dying before January 1, 1947, are one-half the rates indicated.

DOMINION SUCCESSION DUTY ACT — CONDENSED RATE STRUCTURE

Aggregate Net Value of Estate or Size of Succession		Initial Rate Dependent on Aggregate Net Value	Additional Rates Dependent On Size of Succession and Relationship to Deceased			
Exceeding	Not Exceeding		A	B	C	D
\$1,000	\$1,800	—	—	2.0%	4.0%	5.0%
5,000	6,000	—	4.0%	4.0	5.0	6.0
10,000	13,000	—	4.5	5.0	6.0	7.0
25,000	27,000	1.0%	5.0	6.0	7.0	8.0
35,000	36,500	2.0	6.0	7.0	8.0	10.0
50,000	52,500	3.0	7.0	8.0	10.0	12.0
75,000	77,500	4.0	8.0	10.0	12.0	14.0
100,000	102,500	5.0	10.0	12.0	14.0	16.0
125,000	127,500	6.0	12.0	14.0	16.0	18.0
150,000	155,000	7.0	14.0	16.0	18.0	20.0
200,000	210,000	8.0	16.0	18.0	20.0	22.0
300,000	310,000	9.0	18.0	20.0	22.0	24.0
400,000	410,000	10.0	20.0	22.0	24.0	26.0
500,000	525,000	11.0	22.0	24.0	26.0	28.0
750,000	775,000	12.0	24.0	26.0	28.0	30.0
1,000,000	1,050,000	13.0	26.0	28.0	30.0	32.0
5,000,000 and over		20.0	34.0	34.0	34.0	34.0

Exemptions—Effective January 1, 1948, all estates having an aggregate net value of less than \$50,000 are exempt from duty. Prior to that date the exemption was \$5,000.

Successions passing to widows are subject to a deduction of \$20,000 plus \$5,000 for each dependent child, unless the child also benefits in which case the \$5,000 exemption is reduced by the amount of the benefit.

Successions passing to a dependent child normally are subject to a deduction of \$5,000, but if the child has no

surviving parent the deduction is raised to \$20,000. If there is more than one such dependent orphan, the extra \$15,000 deduction is apportioned among them.

Individual successions of less than \$1,000 to any beneficiary escape duty because, as the rate structure above shows, there is no tax rate on successions of less than \$1,000. This, however, is not an exemption or deduction in the sense used above; e.g., a class "B" succession of \$3,000 is not reduced to \$2,000 before applying the rates of duty.

TABLE A
PROVINCIAL DISTRIBUTION

Number of Dutiable Estates Assessed, Aggregate Net Value Assessed and Total Revenue Assessed
Fiscal Year Ending March 31, 1949

Province	Number Dutiable Estates Assessed	Aggregate Net Value Assessed			Total Revenue Assessed				
		Amount Dutiable	Amount Non- Dutiable	Total Amount	Duty Assessed	Interest and Penalty Assessed	Adjustments to Previous Assessments		Net Revenue Assessed
							Increase	Decrease*	
		\$	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island...	26	737,700	252,500	990,200	60,713	974	1,366	4,445	58,608
Nova Scotia.....	227	10,008,300	1,729,500	11,737,800	1,607,440	5,209	5,783	43,214	1,575,218
New Brunswick.....	91	6,486,400	917,900	7,404,300	1,719,196	9,674	3,854	85,719	1,647,005
Quebec.....	958	57,126,100	7,686,300	64,812,400	9,763,039	19,109	83,210	2,680,641	7,184,717
Ontario.....	2,450	127,837,000	20,111,300	147,948,300	20,427,863	117,270	222,166	4,953,989	15,813,310
Manitoba.....	252	7,854,500	2,276,800	10,131,300	1,136,954	3,997	27,582	135,829	1,032,704
Saskatchewan.....	254	5,632,700	2,106,100	7,738,800	486,859	3,072	4,526	111,310	383,147
Alberta.....	336	9,298,500	2,397,700	11,696,200	974,585	6,651	15,545	148,593	848,188
British Columbia.....	562	22,558,400	4,613,900	27,172,300	2,985,415	15,930	77,725	380,184	2,698,886
Yukon.....	3	54,100	—	54,100	2,588	218	—	508	2,298
Total Resident in Canada.....	5,159	247,593,700	42,092,000	289,685,700	39,164,652	182,104	441,757	8,544,432	31,244,081
Non-Residents.....	2,428	—	—	35,509,000	3,225,714	93,824	66,990	297,193	3,089,335
GRAND TOTAL.....	7,587	247,593,700	42,092,000	325,194,700	42,390,366	275,928	508,747	8,841,625	34,333,416

* The decrease adjustments consist mainly of credits for duties paid to provincial or foreign governments.

TABLE B
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1948-49 FISCAL YEAR
CANADA

(All money figures in thousands of dollars)

		Dominion of Canada—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	337	324	262	269	216	685	781	475
2	Total Value of Estates.....	\$ 1,836	\$ 2,093	\$ 1,942	\$ 2,272	\$ 2,038	\$ 8,363	\$ 15,375	\$ 13,990
	Duties Assessed:								
3	To Class A Successors.....	—	—	—	—	—	1	9	81
4	To Class B Successors.....	29	36	35	42	41	160	278	282
5	To Class C Successors.....	16	18	17	22	17	83	165	141
6	To Class D Successors.....	6	7	6	5	5	24	37	29
7	Total.....	51	61	58	69	63	268	489	533
	Inheritances by:								
8	Class A Successors—Dutiable.....	1	7	—	—	2	16	196	1,335
9	Class B Successors—Dutiable.....	1,113	1,232	1,166	1,338	1,201	4,587	7,043	4,863
10	Class C Successors—Dutiable.....	368	438	387	477	398	1,829	3,272	2,111
11	Class D Successors—Dutiable.....	101	113	108	98	75	402	638	407
12	Total Subject to Duty.....	1,583	1,790	1,661	1,913	1,676	6,834	11,149	8,716
13	Class A Successors—Non-Dutiable.....	84	118	92	199	200	1,002	3,587	4,860
14	Class B Successors—Non-Dutiable.....	108	105	84	85	82	206	192	14
15	Class C Successors—Non-Dutiable.....	39	44	65	49	50	158	244	129
16	Class D Successors—Non-Dutiable.....	9	9	11	14	13	37	64	39
17	Charities—Non-Dutiable.....	13	27	29	12	17	126	139	132
18	Total Not Subject to Duty.....	253	303	281	359	362	1,529	4,226	5,274
19	Grand Total of Inheritances.....	1,836	2,093	1,942	2,272	2,038	8,363	15,375	13,990
	Composition of Estates:								
20	Cash.....	380	432	355	436	371	1,404	2,426	1,918
21	Bonds.....	262	321	290	382	320	1,467	3,032	2,540
22	Stocks and Business Equities.....	89	131	138	188	133	792	2,036	2,445
23	Insurance and Annuities.....	193	197	199	198	179	712	1,923	2,562
24	Mortgages.....	106	106	111	123	91	538	1,010	882
25	Real Estate.....	834	880	858	957	866	3,167	4,539	3,575
26	Personal Effects.....	95	94	103	96	89	318	545	460
27	Other Assets.....	154	163	116	136	176	767	1,192	854
28	Total Assets.....	2,113	2,324	2,170	2,516	2,225	9,165	16,703	15,236
29	Less: Debts Payable.....	277	231	228	244	187	802	1,328	1,246
30	Total Assessed Value.....	1,836	2,093	1,942	2,272	2,038	8,363	15,375	13,990
	Number of Successors:								
31	Class A—Dutiable Persons.....	3	4	—	—	1	8	86	182
32	Class A—Non-Dutiable ".....	41	45	34	52	50	212	238	153
33	Class B—Dutiable ".....	454	435	412	429	349	1,209	1,321	659
34	Class B—Non-Dutiable ".....	257	250	209	185	193	449	396	181
35	Class C—Dutiable ".....	142	183	128	153	142	527	683	347
36	Class C—Non-Dutiable ".....	121	140	170	107	119	367	481	203
37	Class D—Dutiable ".....	35	31	25	25	17	112	144	61
38	Class D—Non-Dutiable ".....	31	28	35	49	70	136	189	119
39	Charities—Institutions.....	60	50	52	55	43	147	192	111
40	Grand Total Successors.....	1,144	1,166	1,065	1,055	984	3,167	3,730	2,016

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1948-49 FISCAL YEAR
CANADA

(All money figures in thousands of dollars)

Dominion of Canada—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
361	611	295	143	86	91	109	38	23	28	8	17	5,159	1
\$ 15,033	\$ 37,178	\$ 25,357	\$ 15,984	\$ 11,662	\$ 15,875	\$ 26,484	\$ 12,529	\$ 10,401	\$ 17,095	\$ 7,181	\$ 46,997	\$ 289,685	2
182	728	654	529	357	488	860	520	502	840	417	1,631	7,799	3
409	1,167	909	688	586	1,004	2,440	1,297	1,075	2,465	1,348	7,588	21,879	4
162	591	526	452	348	558	821	249	301	184	9	743	5,423	5
39	138	181	61	68	91	301	138	84	54	5	2,784	4,063	6
792	2,624	2,270	1,730	1,359	2,141	4,422	2,204	1,962	3,543	1,779	12,746	39,164	7
2,306	7,728	5,942	4,025	2,469	3,013	4,791	2,546	2,546	3,879	1,492	6,665	48,959	8
5,749	13,626	8,971	5,748	4,749	6,867	13,993	6,981	4,795	10,364	5,425	26,591	136,402	9
1,966	6,305	4,640	3,409	2,550	3,525	4,398	1,461	1,197	991	48	2,269	42,039	10
430	1,372	1,308	468	464	528	1,297	599	524	344	39	10,878	20,193	11
10,451	29,031	20,861	13,650	10,232	13,933	24,479	11,587	9,062	15,578	7,004	46,403	247,593	12
4,129	7,155	3,459	1,788	1,037	917	1,235	431	268	322	130	220	31,233	13
68	138	60	81	8	105	25	23	2	35	—	23	1,544	14
133	161	107	62	132	125	43	6	18	33	1	1	1,600	15
54	111	111	45	41	56	67	113	18	15	2	41	870	16
198	582	759	358	212	739	635	369	1,033	1,112	44	309	6,845	17
4,582	8,147	4,496	2,334	1,430	1,942	2,005	942	1,339	1,517	177	594	42,092	18
15,033	37,178	25,357	15,984	11,662	15,875	26,484	12,529	10,401	17,095	7,181	46,997	289,685	19
1,649	4,598	3,039	1,775	1,106	1,716	2,158	881	1,743	2,131	514	2,705	31,737	20
3,033	8,364	4,905	3,533	2,317	3,893	5,846	2,867	1,352	4,046	2,426	2,781	53,977	21
2,796	8,699	7,409	4,824	4,407	5,751	10,378	5,892	4,860	7,426	3,103	35,154	106,651	22
2,654	5,417	3,712	2,342	1,553	1,304	2,828	1,029	683	1,014	479	1,107	30,285	23
1,066	2,442	1,615	570	386	851	861	376	367	392	106	235	12,234	24
3,730	6,923	4,440	2,478	1,824	2,309	3,491	1,107	851	1,356	310	1,087	45,582	25
433	1,104	671	364	220	351	467	363	183	501	66	373	6,896	26
845	1,732	1,021	877	475	521	1,778	578	851	973	405	5,117	18,731	27
16,206	39,279	26,812	16,763	12,288	16,696	27,807	13,093	10,890	17,839	7,409	48,559	306,093	28
1,173	2,101	1,455	779	626	821	1,323	564	489	744	228	1,562	16,408	29
15,033	37,178	25,357	15,984	11,662	15,875	26,484	12,529	10,401	17,095	7,181	46,997	289,685	30
167	338	170	88	57	42	75	22	15	16	8	14	1,296	31
115	120	53	18	7	5	1	2	7	1	—	—	1,154	32
640	1,012	508	238	208	194	299	110	62	87	35	86	8,747	33
157	261	93	50	18	30	32	28	11	4	—	10	2,814	34
269	575	354	187	136	162	150	58	27	29	6	25	4,283	35
226	274	174	101	55	66	66	6	26	5	1	1	2,709	36
71	173	164	62	47	59	55	25	49	15	1	58	1,229	37
94	259	196	80	54	81	112	30	38	13	4	15	1,633	38
112	223	177	111	45	76	155	33	42	40	18	33	1,775	39
1,851	3,235	1,889	935	627	715	945	314	277	210	73	242	25,640	40

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1948-49 FISCAL YEAR
MARITIME REGION
(All money figures in thousands of dollars)

		Maritime Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	22	21	16	19	15	49	50	34
2	Total Value of Estates.....	\$ 119	\$ 137	\$ 117	\$ 160	\$ 143	\$ 602	\$ 978	\$ 980
Duties Assessed:									
3	To Class A Successors.....	—	—	—	—	—	—	1	7
4	To Class B Successors.....	1	2	2	2	3	10	18	21
5	To Class C Successors.....	2	1	1	1	1	5	10	12
6	To Class D Successors.....	—	1	—	—	—	1	2	—
7	Total	3	4	3	3	4	16	31	40
Inheritances by:									
8	Class A Successors—Dutiable.....	—	—	—	—	—	1	8	104
9	Class B Successors—Dutiable.....	62	67	66	79	93	319	458	338
10	Class C Successors—Dutiable.....	36	36	31	27	20	103	182	165
11	Class D Successors—Dutiable.....	3	11	1	—	5	20	44	8
12	Total Subject to Duty	101	114	98	106	118	443	692	615
13	Class A Successors—Non-Dutiable.....	8	3	7	36	14	104	243	325
14	Class B Successors—Non-Dutiable.....	4	8	5	5	5	22	7	3
15	Class C Successors—Non-Dutiable.....	4	4	3	11	3	10	14	3
16	Class D Successors—Non-Dutiable.....	1	4	—	1	1	5	7	9
17	Charities—Non-Dutiable.....	1	4	4	1	2	18	15	25
18	Total Not Subject to Duty	18	23	19	54	25	159	286	365
19	Grand Total of Inheritances	119	137	117	160	143	602	978	980
Composition of Estates:									
20	Cash.....	42	38	36	37	26	97	159	147
21	Bonds.....	20	37	25	21	30	131	221	334
22	Stocks and Business Equities.....	6	13	5	19	22	84	218	210
23	Insurance and Annuities.....	9	5	6	16	10	90	138	113
24	Mortgages.....	—	1	1	—	4	29	30	15
25	Real Estate.....	40	32	41	64	55	158	204	163
26	Personal Effects.....	4	10	8	4	8	37	46	20
27	Other Assets.....	14	14	4	7	6	30	76	37
28	Total Assets	135	150	126	168	161	656	1,092	1,039
29	Less: Debts Payable	16	13	9	8	18	54	114	59
30	Total Assessed Value	119	137	117	160	143	602	978	980
Number of Successors:									
31	Class A—Dutiable Persons.....	—	1	—	—	—	1	3	13
32	Class A—Non-Dutiable ".....	4	2	2	8	6	19	23	6
33	Class B—Dutiable ".....	33	31	28	30	27	101	81	33
34	Class B—Non-Dutiable ".....	—	—	36	11	15	48	18	7
35	Class C—Dutiable ".....	13	19	16	8	3	26	30	20
36	Class C—Non-Dutiable ".....	20	8	4	18	10	27	34	8
37	Class D—Dutiable ".....	1	4	1	—	2	7	7	2
38	Class D—Non-Dutiable ".....	3	12	1	4	6	20	27	16
39	Charities—Institutions.....	6	8	1	4	7	14	18	3
40	Grand Total Successors	80	85	89	83	76	263	241	108

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1948-49 FISCAL YEAR
MARITIME REGION
(All money figures in thousands of dollars)

Maritime Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
15	44	15	14	4	7	9	6	(a) 4	(a)—	(a)—	(a)—	344	1
\$ 619	\$ 2,688	\$ 1,278	\$ 1,582	\$ 533	\$ 1,181	\$ 2,108	\$ 2,081	\$ 4,826	—	—	—	\$ 20,132	2
6	51	26	46	27	30	128	123	25	—	—	—	470	3
17	81	49	78	18	123	107	308	1,751	—	—	—	2,591	4
8	33	44	5	6	1	67	1	2	—	—	—	200	5
1	22	8	15	—	—	55	9	12	—	—	—	126	6
32	187	127	144	51	154	357	441	1,790	—	—	—	3,387	7
66	526	212	342	197	245	681	471	116	—	—	—	2,969	8
246	992	437	738	206	813	764	1,485	4,499	—	—	—	11,662	9
92	361	339	45	42	8	257	10	10	—	—	—	1,764	10
18	245	77	113	—	2	189	43	60	—	—	—	839	11
422	2,124	1,065	1,238	445	1,068	1,891	2,009	4,685	—	—	—	17,234	12
162	481	137	201	65	100	181	60	40	—	—	—	2,167	13
1	4	6	5	2	1	—	5	—	—	—	—	83	14
9	5	8	13	3	7	—	1	1	—	—	—	99	15
2	8	7	21	1	1	2	1	7	—	—	—	78	16
23	66	55	104	17	4	34	5	93	—	—	—	471	17
197	564	213	344	88	113	217	72	141	—	—	—	2,898	18
619	2,688	1,278	1,582	533	1,181	2,108	2,081	4,826	—	—	—	20,132	19
70	338	159	65	70	114	210	36	314	—	—	—	1,958	20
113	763	227	473	70	212	227	840	671	—	—	—	4,415	21
183	794	572	562	178	429	1,054	488	2,997	—	—	—	7,834	22
90	388	54	150	100	82	211	169	42	—	—	—	1,673	23
18	60	35	7	12	51	—	125	203	—	—	—	591	24
111	369	243	232	107	349	170	295	470	—	—	—	3,103	25
16	65	36	19	4	18	37	20	72	—	—	—	424	26
62	31	85	172	16	14	330	154	185	—	—	—	1,237	27
663	2,808	1,411	1,680	557	1,269	2,239	2,127	4,954	—	—	—	21,235	28
44	120	133	98	24	88	131	46	128	—	—	—	1,103	29
619	2,688	1,278	1,582	533	1,181	2,108	2,081	4,826	—	—	—	20,132	30
4	21	6	9	4	5	17	3	2	—	—	—	89	31
10	10	2	5	—	—	1	—	—	—	—	—	98	32
29	78	25	36	18	18	16	19	20	—	—	—	623	33
13	10	7	13	3	3	—	5	—	—	—	—	189	34
13	38	24	5	2	3	2	2	1	—	—	—	225	35
11	13	15	19	4	10	—	2	1	—	—	—	204	36
1	23	10	20	—	1	2	2	8	—	—	—	91	37
9	16	12	29	3	9	3	6	9	—	—	—	185	38
10	27	23	25	10	18	20	5	6	—	—	—	205	39
100	236	124	161	44	67	61	44	47	—	—	—	1,909	40

(a) Grouped to conceal identity.

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1948-49 FISCAL YEAR
QUEBEC REGION
(All money figures in thousands of dollars)

		Quebec Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	68	74	42	54	39	127	144	85
2	Total Value of Estates.....	\$ 374	\$ 479	\$ 312	\$ 456	\$ 367	\$ 1,556	\$ 2,780	\$ 2,501
Duties Assessed:									
3	To Class A Successors.....	—	—	—	—	—	—	2	15
4	To Class B Successors.....	6	7	6	9	9	39	50	56
5	To Class C Successors.....	4	4	3	5	3	9	30	9
6	To Class D Successors.....	1	2	1	1	1	4	6	7
7	Total.....	11	13	10	15	13	52	88	87
Inheritances by:									
8	Class A Successors—Dutiable.....	—	1	—	—	—	5	45	243
9	Class B Successors—Dutiable.....	222	257	184	273	233	1,041	1,339	1,008
10	Class C Successors—Dutiable.....	84	94	67	107	60	200	564	125
11	Class D Successors—Dutiable.....	14	32	11	21	19	69	103	89
12	Total Subject to Duty.....	320	384	262	401	312	1,315	2,051	1,465
13	Class A Successors—Non-Dutiable.....	10	35	10	27	27	129	590	935
14	Class B Successors—Non-Dutiable.....	21	37	20	15	12	43	38	42
15	Class C Successors—Non-Dutiable.....	12	9	9	5	13	19	43	8
16	Class D Successors—Non-Dutiable.....	2	2	2	4	—	4	4	15
17	Charities—Non-Dutiable.....	9	12	9	4	3	46	54	36
18	Total Not Subject to Duty.....	54	95	50	55	55	241	729	1,036
19	Grand Total of Inheritances.....	374	479	312	456	367	1,556	2,780	2,501
Composition of Estates:									
20	Cash.....	74	87	64	100	51	238	385	310
21	Bonds.....	43	75	38	72	39	221	341	214
22	Stocks and Business Equities.....	24	48	38	44	20	155	526	578
23	Insurance and Annuities.....	56	62	33	39	62	153	476	612
24	Mortgages.....	42	48	34	65	37	149	303	153
25	Real Estate.....	163	175	117	159	153	644	836	785
26	Personal Effects.....	30	23	16	24	19	72	102	119
27	Other Assets.....	30	37	12	26	34	159	225	216
28	Total Assets.....	462	555	352	529	415	1,791	3,194	2,987
29	Less: Debts Payable.....	88	76	40	73	48	235	414	486
30	Total Assessed Value.....	374	479	312	456	367	1,556	2,780	2,501
Number of Successors:									
31	Class A—Dutiable Persons.....	—	1	—	—	—	4	18	37
32	Class A—Non-Dutiable ".....	6	14	5	8	7	27	41	42
33	Class B—Dutiable ".....	72	95	59	93	52	242	269	135
34	Class B—Non-Dutiable ".....	52	67	49	36	17	98	82	37
35	Class C—Dutiable ".....	31	39	17	29	20	62	107	18
36	Class C—Non-Dutiable ".....	30	26	20	13	24	36	63	15
37	Class D—Dutiable ".....	5	8	3	7	3	14	27	10
38	Class D—Non-Dutiable ".....	9	3	5	12	1	13	9	4
39	Charities—Institutions.....	24	33	14	21	14	59	67	29
40	Grand Total Successors.....	229	286	172	219	138	555	683	327

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1948-49 FISCAL YEAR
QUEBEC REGION
(All money figures in thousands of dollars)

Quebec Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
51	95	48	28	18	23	26	11	10	10	(a) 5	(a)—	958	1
\$ 2,094	\$ 5,710	\$ 4,136	\$ 3,127	\$ 2,446	\$ 4,032	\$ 6,278	\$ 3,457	\$ 4,516	\$ 6,027	\$ 14,164	—	\$ 64,812	2
22	97	88	113	87	174	129	128	100	375	130	—	1,460	3
58	173	111	106	110	304	598	310	396	727	886	—	3,961	4
18	103	142	124	56	39	199	165	291	136	1	—	1,341	5
6	14	62	11	15	32	93	26	60	17	2,642	—	3,001	6
104	387	403	354	268	549	1,019	629	847	1,255	3,659	—	9,763	7
269	1,043	771	812	680	1,090	796	605	509	1,593	454	—	8,916	8
853	2,142	1,149	924	839	2,113	3,522	1,460	1,941	3,427	3,471	—	26,398	9
255	1,109	1,200	861	434	295	1,197	928	1,115	680	7	—	9,382	10
75	132	426	65	141	173	390	125	322	94	10,129	—	12,430	11
1,452	4,426	3,546	2,662	2,094	3,671	5,905	3,118	3,887	5,794	14,061	—	57,126	12
5 8	1,126	464	370	285	294	225	137	80	142	60	—	5,504	13
13	15	11	2	2	14	6	6	—	32	1	—	330	14
23	24	11	34	5	—	5	2	8	32	—	—	262	15
4	7	8	6	8	11	12	—	13	—	3	—	105	16
44	112	96	53	52	42	125	194	528	27	39	—	1,485	17
642	1,284	590	465	352	361	373	339	629	233	103	—	7,686	18
2,094	5,710	4,136	3,127	2,446	4,032	6,278	3,457	4,516	6,027	14,164	—	64,812	19
194	649	513	392	172	375	457	208	875	331	576	—	6,051	20
326	1,070	670	570	271	598	1,651	717	549	936	304	—	8,705	21
408	1,566	1,217	1,246	1,053	1,347	2,216	1,721	1,894	3,597	12,807	—	30,505	22
593	1,052	738	540	403	472	530	309	174	675	137	—	7,116	23
202	382	247	8	109	246	68	102	258	1	2	—	2,456	24
573	1,091	723	408	530	1,046	1,128	254	362	194	289	—	9,630	25
60	178	157	80	51	156	131	233	65	363	161	—	2,040	26
93	259	127	177	80	275	615	61	412	360	839	—	4,037	27
2,449	6,247	4,392	3,421	2,669	4,515	6,796	3,605	4,589	6,457	15,115	—	70,540	28
355	537	256	294	223	483	518	148	73	430	951	—	5,728	29
2,094	5,710	4,136	3,127	2,446	4,032	6,278	3,457	4,516	6,027	14,164	—	64,812	30
20	62	21	17	18	15	12	6	4	7	3	—	245	31
18	22	16	7	—	1	—	1	—	1	—	—	216	32
106	181	67	53	49	67	84	33	27	41	21	—	1,746	33
37	37	12	3	9	18	7	7	—	—	1	—	569	34
42	95	85	35	41	17	47	31	15	13	1	—	745	35
25	51	24	37	8	2	8	2	11	4	—	—	399	36
20	18	36	4	18	14	13	6	28	2	19	—	255	37
11	24	15	8	14	14	20	—	22	—	3	—	187	38
30	42	36	24	18	15	41	9	23	16	9	—	524	39
309	532	312	188	175	163	232	95	130	84	57	—	4,886	40

(a) Grouped to conceal identity.

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1948-49 FISCAL YEAR
ONTARIO REGION
(All money figures in thousands of dollars)

		Ontario Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	150	130	127	127	110	306	348	240
2	Total Value of Estates.....	\$ 818	\$ 840	\$ 942	\$ 1,077	\$ 1,038	\$ 3,747	\$ 6,799	\$ 7,038
Duties Assessed:									
3	To Class A Successors.....	—	—	—	—	—	—	3	32
4	To Class B Successors.....	14	16	17	20	20	71	126	143
5	To Class C Successors.....	7	8	8	11	10	42	72	94
6	To Class D Successors.....	2	1	4	3	2	8	16	15
7	Total	23	25	29	34	32	121	217	284
Inheritances by:									
8	Class A Successors—Dutiable.....	—	—	—	—	—	5	82	540
9	Class B Successors—Dutiable.....	533	531	575	608	579	2,021	3,099	2,455
10	Class C Successors—Dutiable.....	150	195	185	243	241	936	1,478	1,439
11	Class D Successors—Dutiable.....	37	30	50	57	34	136	280	196
12	Total Subject to Duty	720	756	810	908	854	3,098	4,939	4,630
13	Class A Successors—Non-Dutiable.....	23	29	37	77	98	401	1,551	2,175
14	Class B Successors—Non-Dutiable.....	52	29	31	50	48	92	77	53
15	Class C Successors—Non-Dutiable.....	16	23	45	29	18	100	130	106
16	Class D Successors—Non-Dutiable.....	3	2	7	7	7	17	38	12
17	Charities—Non-Dutiable.....	4	1	12	6	13	39	64	62
18	Total Not Subject to Duty	98	84	132	169	184	649	1,860	2,408
19	Grand Total of Inheritances	818	840	942	1,077	1,038	3,747	6,799	7,038
Composition of Estates:									
20	Cash.....	145	169	149	172	183	689	1,137	869
21	Bonds.....	134	142	155	203	184	780	1,582	1,443
22	Stocks and Business Equities.....	30	43	62	95	72	312	715	1,200
23	Insurance and Annuities.....	85	60	78	95	77	297	760	1,209
24	Mortgages.....	29	42	62	47	35	248	478	582
25	Real Estate.....	416	398	441	476	452	1,391	1,893	1,638
26	Personal Effects.....	34	33	38	41	47	121	226	197
27	Other Assets.....	64	33	47	59	73	259	461	370
28	Total Assets	937	920	1,032	1,188	1,123	4,097	7,252	7,508
29	Less: Debts Payable.....	119	80	90	111	85	350	453	470
30	Total Assessed Value	818	840	942	1,077	1,038	3,747	6,799	7,038
Number of Successors:									
31	Class A—Dutiable Persons.....	3	—	—	—	—	2	36	73
32	Class A—Non-Dutiable ".....	12	11	12	19	24	82	91	75
33	Class B—Dutiable ".....	214	181	194	167	172	508	575	327
34	Class B—Non-Dutiable ".....	112	84	93	104	120	204	161	105
35	Class C—Dutiable ".....	60	75	54	80	83	240	340	254
36	Class C—Non-Dutiable ".....	42	76	114	69	46	242	276	155
37	Class D—Dutiable ".....	16	7	11	13	9	43	73	39
38	Class D—Non-Dutiable ".....	10	9	22	29	50	75	135	78
39	Charities—Institutions.....	29	7	35	28	21	48	83	71
40	Grand Total Successors	498	450	535	509	525	1,444	1,770	1,177

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1948-49 FISCAL YEAR
ONTARIO REGION
(All money figures in thousands of dollars)

Ontario Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
179	308	156	72	47	45	53	15	8	13	4	12	2,450	1
\$ 7,441	\$ 18,794	\$ 13,405	\$ 8,027	\$ 6,370	\$ 7,909	\$ 12,868	\$ 4,972	\$ 3,623	\$ 7,881	\$ 3,384	\$ 30,975	\$ 147,948	2
89	326	295	273	185	193	351	247	123	275	234	1,596	4,222	3
213	661	505	332	279	469	1,220	494	531	1,258	534	5,512	12,435	4
79	328	257	229	249	340	492	21	8	42	9	740	3,046	5
18	60	89	25	39	38	146	95	21	6	4	132	724	6
399	1,375	1,146	859	752	1,040	2,209	857	683	1,581	781	7,980	20,427	7
1,172	3,549	2,851	2,203	1,218	1,210	2,065	1,333	544	1,621	880	6,522	25,795	8
2,998	7,402	5,047	2,704	2,362	3,185	6,643	2,553	2,226	5,255	2,325	21,058	74,159	9
952	3,507	2,428	1,797	1,774	2,263	2,429	211	66	282	48	2,252	22,876	10
195	624	649	209	228	245	664	389	187	59	40	698	5,007	11
5,317	15,082	10,975	6,913	5,582	6,903	11,801	4,486	3,023	7,217	3,293	30,530	127,837	12
1,927	3,149	1,692	897	498	403	519	194	83	120	70	180	14,123	13
40	78	36	66	4	91	16	11	2	3	—	22	801	14
81	107	68	15	120	106	37	3	7	—	1	1	1,013	15
32	68	87	17	24	40	45	108	4	12	2	34	566	16
44	310	547	119	142	366	450	170	504	529	18	208	3,608	17
2,124	3,712	2,430	1,114	788	1,006	1,067	486	600	664	91	445	20,111	18
7,441	18,794	13,405	8,027	6,370	7,909	12,868	4,972	3,623	7,881	3,384	30,975	147,948	19
864	2,316	1,485	871	560	793	1,051	464	510	1,223	232	1,700	15,582	20
1,509	4,642	2,764	1,865	1,309	2,242	2,731	782	580	2,524	1,320	2,011	28,902	21
1,420	4,135	4,077	2,300	2,552	3,190	5,200	2,749	1,422	2,412	1,172	21,645	54,803	22
1,243	2,563	1,883	1,213	722	615	1,621	486	241	302	424	994	14,968	23
663	1,519	934	379	250	351	609	134	80	390	104	23	6,959	24
1,720	3,210	2,261	1,240	850	584	1,459	426	399	599	135	582	20,570	25
201	501	283	152	141	120	195	71	94	60	19	233	2,807	26
279	812	480	301	265	192	458	186	364	566	52	4,479	9,800	27
7,899	19,698	14,167	8,321	6,649	8,087	13,324	5,298	3,690	8,076	3,458	31,667	154,391	28
458	904	762	294	279	178	456	326	67	195	74	692	6,443	29
7,441	18,794	13,405	8,027	6,370	7,909	12,868	4,972	3,623	7,881	3,384	30,975	147,948	30
77	145	83	46	26	16	29	11	5	6	5	12	575	31
56	45	25	6	6	4	—	1	5	—	—	—	474	32
311	510	276	101	93	85	124	40	29	35	19	62	4,023	33
70	150	57	16	6	9	21	16	2	4	—	9	1,343	34
117	312	188	105	78	105	88	16	9	15	6	23	2,248	35
159	165	107	45	33	41	48	2	11	—	1	1	1,633	36
25	71	98	26	15	36	37	16	20	9	1	33	598	37
33	146	142	40	25	51	77	15	16	8	4	8	973	38
53	123	95	57	16	37	79	18	19	22	12	25	878	39
901	1,667	1,071	442	298	384	503	135	116	99	48	173	12,745	40

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1948-49 FISCAL YEAR
PRAIRIE REGION
(All money figures in thousands of dollars)

		Prairie Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	51	68	50	43	37	122	158	63
2	Total Value of Estates.....	\$ 277	\$ 437	\$ 372	\$ 360	\$ 350	\$ 1,467	\$ 3,162	\$ 1,918
Duties Assessed:									
3	To Class A Successors.....	—	—	—	—	—	—	2	15
4	To Class B Successors.....	4	7	6	7	7	22	53	36
5	To Class C Successors.....	2	3	4	2	1	15	29	18
6	To Class D Successors.....	1	2	1	1	1	6	8	—
7	Total	7	12	11	10	9	43	92	69
Inheritances by:									
8	Class A Successors—Dutiable.....	—	6	—	—	2	6	41	242
9	Class B Successors—Dutiable.....	157	253	207	234	230	709	1,416	583
10	Class C Successors—Dutiable.....	45	74	82	54	34	328	597	248
11	Class D Successors—Dutiable.....	32	24	20	8	10	108	117	—
12	Total Subject to Duty.....	234	357	309	296	276	1,151	2,171	1,073
13	Class A Successors—Non-Dutiable.....	22	42	30	45	56	230	888	825
14	Class B Successors—Non-Dutiable.....	13	25	26	14	14	41	57	14
15	Class C Successors—Non-Dutiable.....	6	9	3	4	3	18	41	4
16	Class D Successors—Non-Dutiable.....	2	1	—	1	1	6	1	1
17	Charities—Non-Dutiable.....	—	3	4	—	—	21	4	1
18	Total Not Subject to Duty.....	43	80	63	64	74	316	991	845
19	Grand Total of Inheritances	277	437	372	360	350	1,467	3,162	1,918
Composition of Estates:									
20	Cash.....	72	99	64	66	68	230	541	299
21	Bonds.....	33	52	51	53	44	141	525	257
22	Stocks and Business Equities.....	10	10	16	20	11	123	274	145
23	Insurance and Annuities.....	22	52	46	27	13	86	362	362
24	Mortgages.....	18	6	14	9	8	67	154	60
25	Real Estate.....	112	192	182	175	172	635	1,072	673
26	Personal Effects.....	10	15	20	18	9	46	93	52
27	Other Assets.....	30	56	49	28	54	260	348	151
28	Total Assets.....	307	482	442	396	379	1,588	3,369	1,999
29	Less: Debts Payable.....	30	45	70	36	29	121	207	81
30	Total Assessed Value	277	437	372	360	350	1,467	3,162	1,918
Number of Successors:									
31	Class A—Dutiable Persons.....	—	2	—	—	1	1	19	33
32	Class A—Non-Dutiable ".....	10	15	12	13	11	62	68	23
33	Class B—Dutiable ".....	74	92	87	93	83	240	278	103
34	Class B—Non-Dutiable ".....	35	72	51	31	31	87	107	24
35	Class C—Dutiable ".....	20	40	33	20	16	127	127	38
36	Class C—Non-Dutiable ".....	16	29	25	7	14	36	69	14
37	Class D—Dutiable ".....	8	6	5	1	1	30	20	—
38	Class D—Non-Dutiable ".....	5	3	3	2	5	18	6	6
39	Charities—Institutions.....	1	1	2	—	—	19	19	3
40	Grand Total Successors	169	260	218	167	162	620	713	244

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1948-49 FISCAL YEAR
PRAIRIE REGION
(All money figures in thousands of dollars)

Prairie Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
70	99	40	10	9	8	8	(a) 6	(a)—	(a)—	(a)—	(a)—	842	1
\$ 2,899	\$ 6,044	\$ 3,406	\$ 1,102	\$ 1,212	\$ 1,340	\$ 2,071	\$ 3,150	—	—	—	—	\$ 29,567	2
35	166	128	30	36	59	75	323	—	—	—	—	869	3
66	151	103	56	97	85	227	375	—	—	—	—	1,302	4
28	58	58	35	20	10	13	63	—	—	—	—	359	5
8	17	2	2	2	4	2	11	—	—	—	—	68	6
137	392	291	123	155	158	317	772	—	—	—	—	2,598	7
454	1,705	1,137	223	227	321	389	1,301	—	—	—	—	6,054	8
936	1,859	1,086	448	691	591	1,433	1,353	—	—	—	—	12,186	9
364	628	438	301	166	75	75	328	—	—	—	—	3,837	10
73	163	19	12	16	24	26	58	—	—	—	—	710	11
1,827	4,355	2,680	984	1,100	1,011	1,923	3,040	—	—	—	—	22,787	12
1,020	1,557	683	115	109	100	140	105	—	—	—	—	5,967	13
9	27	6	1	—	—	3	—	—	—	—	—	250	14
6	10	17	—	2	—	1	4	—	—	—	—	128	15
9	7	4	—	1	—	—	1	—	—	—	—	35	16
28	88	16	2	—	229	4	—	—	—	—	—	400	17
1,072	1,689	726	118	112	329	148	110	—	—	—	—	6,780	18
2,899	6,044	3,406	1,102	1,212	1,340	2,071	3,150	—	—	—	—	29,567	19
335	768	365	185	128	189	158	425	—	—	—	—	3,992	20
660	1,120	575	189	392	487	427	1,559	—	—	—	—	6,565	21
449	1,186	787	101	215	377	1,031	858	—	—	—	—	5,613	22
427	863	665	209	278	122	176	255	—	—	—	—	3,965	23
96	263	120	105	7	45	20	3	—	—	—	—	995	24
755	1,503	801	251	154	116	85	44	—	—	—	—	6,922	25
78	226	92	55	7	16	24	26	—	—	—	—	787	26
304	471	180	58	75	17	206	25	—	—	—	—	2,312	27
3,104	6,400	3,585	1,153	1,256	1,369	2,127	3,195	—	—	—	—	31,151	28
205	356	179	51	44	29	56	45	—	—	—	—	1,584	29
2,899	6,044	3,406	1,102	1,212	1,340	2,071	3,150	—	—	—	—	29,567	30
44	74	37	5	5	5	7	6	—	—	—	—	239	31
26	25	4	—	1	—	—	2	—	—	—	—	272	32
112	164	87	19	25	18	36	12	—	—	—	—	1,523	33
17	46	12	1	—	—	4	—	—	—	—	—	518	34
56	73	41	19	4	7	2	12	—	—	—	—	635	35
16	23	23	—	7	—	10	4	—	—	—	—	293	36
12	32	3	2	3	3	1	2	—	—	—	—	129	37
18	28	20	—	1	—	—	2	—	—	—	—	117	38
16	23	14	1	—	2	9	1	—	—	—	—	111	39
317	488	241	47	46	35	69	41	—	—	—	—	3,837	40

(a) Grouped to conceal identity.

TABLE B—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1948-49 FISCAL YEAR
BRITISH COLUMBIA AND YUKON REGION
(All money figures in thousands of dollars)

		B.C. and Yukon Region—Size of Estate							
		\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$25,000	\$25,000 to \$35,000
1	Number of Estates Assessed.....	46	31	27	26	15	81	81	53
2	Total Value of Estates.....	\$ 247	\$ 200	\$ 199	\$ 218	\$ 140	\$ 991	\$ 1,657	\$ 1,553
	Duties Assessed:								
3	To Class A Successors.....	—	—	—	—	—	—	1	12
4	To Class B Successors.....	4	3	4	4	3	18	31	27
5	To Class C Successors.....	2	2	1	2	2	14	24	8
6	To Class D Successors.....	1	1	1	1	—	4	5	7
7	Total.....	7	6	6	7	5	36	61	54
	Inheritances by:								
8	Class A Successors—Dutiable.....	—	—	—	—	—	—	21	205
9	Class B Successors—Dutiable.....	140	124	134	143	66	496	732	479
10	Class C Successors—Dutiable.....	52	39	22	46	42	263	449	134
11	Class D Successors—Dutiable.....	15	16	27	12	7	68	95	115
12	Total Subject to Duty.....	207	179	183	201	115	827	1,297	933
13	Class A Successors—Non-Dutiable.....	20	8	8	14	6	138	315	600
14	Class B Successors—Non-Dutiable.....	18	6	2	2	2	7	13	2
15	Class C Successors—Non-Dutiable.....	1	1	4	—	14	11	15	9
16	Class D Successors—Non-Dutiable.....	1	—	2	1	3	6	14	1
17	Charities—Non-Dutiable.....	—	6	—	—	—	2	3	8
18	Total Not Subject to Duty.....	40	21	16	17	25	164	360	620
19	Grand Total of Inheritances.....	247	200	199	218	140	991	1,657	1,553
	Composition of Estates:								
20	Cash.....	47	39	42	61	44	149	204	293
21	Bonds.....	31	15	20	33	23	194	364	293
22	Stocks and Business Equities.....	18	17	17	10	9	118	303	312
23	Insurance and Annuities.....	22	18	36	20	17	86	188	266
24	Mortgages.....	18	8	1	1	6	45	45	71
25	Real Estate.....	102	83	78	84	33	338	533	316
26	Personal Effects.....	18	13	19	9	5	43	79	72
27	Other Assets.....	15	24	4	16	9	60	82	81
28	Total Assets.....	271	217	217	234	146	1,033	1,798	1,704
29	Less: Debts Payable.....	24	17	18	16	6	42	141	151
30	Total Assessed Value.....	247	200	199	218	140	991	1,657	1,553
	Number of Successors:								
31	Class A—Dutiable Persons.....	—	—	—	—	—	—	10	26
32	Class A—Non-Dutiable ".....	9	3	3	4	2	22	15	7
33	Class B—Dutiable ".....	61	36	44	46	15	118	118	61
34	Class B—Non-Dutiable ".....	47	13	5	3	10	12	28	8
35	Class C—Dutiable ".....	18	10	8	16	20	72	79	17
36	Class C—Non-Dutiable ".....	13	1	7	—	25	26	39	11
37	Class D—Dutiable ".....	5	6	5	4	2	18	17	10
38	Class D—Non-Dutiable ".....	4	1	4	2	8	10	12	15
39	Charities—Institutions.....	—	1	—	2	1	7	5	5
40	Grand Total Successors.....	157	71	76	77	83	285	323	160

TABLE B—(Concluded)
Analysis of Dominion Succession Duties by Economic Areas and by Size of Estate
1948-49 FISCAL YEAR
BRITISH COLUMBIA AND YUKON REGION
(All money figures in thousands of dollars)

B.C. and Yukon Region—Size of Estate—(Continued)												Grand Total	
\$35,000 to \$50,000	\$50,000 to \$75,000	\$75,000 to \$100,000	\$100,000 to \$125,000	\$125,000 to \$150,000	\$150,000 to \$200,000	\$200,000 to \$300,000	\$300,000 to \$400,000	\$400,000 to \$500,000	\$500,000 to \$750,000	\$750,000 to \$1,000,000	Over \$1,000,000		
46	65	36	19	8	8	13	4	3	(a) 3	(a)—	(a)—	565	1
\$ 1,981	\$ 3,942	\$ 3,132	\$ 2,145	\$ 1,100	\$ 1,414	\$ 3,159	\$ 1,317	\$ 1,317	\$ 2,514	—	—	\$ 27,226	2
30	88	116	67	21	33	178	4	216	10	—	—	776	3
55	101	140	116	83	24	288	140	31	522	—	—	1,594	4
29	69	25	59	16	168	50	—	—	6	—	—	477	5
6	24	21	9	13	15	4	—	—	29	—	—	141	6
120	282	302	251	133	240	520	144	247	567	—	—	2,988	7
344	905	970	446	147	146	859	48	1,042	92	—	—	5,225	8
716	1,232	1,252	935	651	164	1,632	1,247	215	1,642	—	—	12,000	9
303	699	235	405	134	885	440	—	—	30	—	—	4,178	10
69	208	136	68	80	85	28	—	—	180	—	—	1,209	11
1,432	3,044	2,593	1,854	1,012	1,280	2,959	1,295	1,257	1,944	—	—	22,612	12
463	842	484	205	80	20	170	20	60	20	—	—	3,473	13
5	14	1	6	—	—	—	—	—	—	—	—	78	14
14	15	2	—	1	12	—	—	—	—	—	—	99	15
9	21	6	1	7	4	8	2	—	—	—	—	86	16
58	6	46	79	—	98	22	—	—	550	—	—	878	17
549	898	539	291	88	134	200	22	60	570	—	—	4,614	18
1,981	3,942	3,132	2,145	1,100	1,414	3,159	1,317	1,317	2,514	—	—	27,226	19
186	528	517	261	175	245	282	55	273	753	—	—	4,154	20
425	767	671	438	275	354	809	171	108	399	—	—	5,390	21
337	1,018	757	614	409	408	877	757	1,025	890	—	—	7,896	22
300	551	371	230	49	13	290	25	70	11	—	—	2,563	23
87	219	279	70	8	159	164	15	26	11	—	—	1,233	24
571	749	412	347	182	215	651	133	62	468	—	—	5,357	25
80	134	102	58	18	40	80	34	5	29	—	—	838	26
108	159	148	169	39	23	168	166	65	9	—	—	1,345	27
2,094	4,125	3,257	2,187	1,155	1,457	3,321	1,356	1,634	2,570	—	—	28,776	28
113	183	125	42	55	43	162	39	317	56	—	—	1,550	29
1,981	3,942	3,132	2,145	1,100	1,414	3,159	1,317	1,317	2,514	—	—	27,226	30
22	36	23	11	4	1	10	1	3	1	—	—	148	31
5	18	6	—	—	—	—	—	—	—	—	—	94	32
82	79	53	29	23	6	39	15	1	6	—	—	832	33
20	18	5	17	—	—	—	—	9	—	—	—	195	34
41	57	16	23	11	30	11	—	—	1	—	—	430	35
15	22	5	—	3	13	—	—	—	—	—	—	180	36
13	29	17	10	11	5	2	—	—	2	—	—	156	37
23	45	7	3	11	7	12	7	—	—	—	—	171	38
3	8	9	4	1	4	6	—	—	1	—	—	57	39
224	312	141	97	64	66	80	23	13	11	—	—	2,263	40

(a) Grouped to conceal identity.

TABLE C
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1948-49 FISCAL YEAR
CANADA

(All money figures in thousands of dollars)

		Dominion of Canada—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	127	69	125	274	364	391	359	369	292	243
2	Total Value of Estates.....	\$ 4,737	\$ 3,298	\$ 7,598	\$ 23,658	\$ 24,719	\$ 34,011	\$ 21,429	\$ 26,647	\$ 24,570	\$ 12,682
	Duties Assessed:										
3	To Class A Successors.....	206	202	483	1,918	1,295	810	801	611	296	51
4	To Class B Successors.....	124	42	187	1,268	1,742	1,475	1,580	3,104	3,297	1,123
5	To Class C Successors.....	26	29	52	316	376	611	287	582	777	154
6	To Class D Successors.....	9	1	15	16	98	2,782	78	103	113	110
7	Total.....	365	274	737	3,518	3,511	5,678	2,746	4,400	4,483	1,438
	Inheritances by:										
8	Class A Successors—Dutiable.....	1,752	1,432	3,490	10,284	7,573	5,584	4,762	3,205	1,802	468
9	Class B Successors—Dutiable.....	898	379	1,482	7,422	9,080	9,283	9,655	15,694	15,138	8,293
10	Class C Successors—Dutiable.....	331	421	510	1,879	3,129	3,654	2,810	3,728	4,264	1,492
11	Class D Successors—Dutiable.....	84	13	94	192	575	11,008	482	746	795	770
12	Total Subject to Duty.....	3,065	2,245	5,576	19,777	20,357	29,529	17,709	23,373	21,999	11,023
13	Class A Successors—Non-Dutiable.....	1,625	1,027	1,993	3,674	4,159	3,921	2,950	2,523	1,659	806
14	Class B Successors—Non-Dutiable.....	4	2	12	30	39	76	103	191	132	143
15	Class C Successors—Non-Dutiable.....	22	10	6	39	53	72	200	155	75	110
16	Class D Successors—Non-Dutiable.....	7	3	3	35	28	45	60	51	48	79
17	Charities—Non-Dutiable.....	14	11	8	103	83	368	407	354	657	521
18	Total Not Subject to Duty.....	1,672	1,053	2,022	3,881	4,362	4,482	3,720	3,274	2,571	1,659
19	Grand Total of Inheritances.....	4,737	3,298	7,598	23,658	24,719	34,011	21,429	26,647	24,570	12,682
	Composition of Estates:										
20	Cash.....	404	218	599	1,714	2,686	3,357	2,380	3,176	3,731	1,954
21	Bonds.....	400	274	683	2,636	3,231	4,671	4,099	6,241	5,675	3,657
22	Stocks and Business Equities.....	1,332	1,239	2,425	11,162	9,165	18,210	7,087	9,391	8,383	2,647
23	Insurance and Annuities.....	1,910	948	2,508	4,001	4,746	3,271	2,627	2,089	836	537
24	Mortgages.....	181	106	242	411	641	1,228	920	1,146	1,489	1,021
25	Real Estate.....	397	550	1,113	2,848	4,088	3,621	3,660	3,289	3,426	2,554
26	Personal Effects.....	159	113	366	730	653	760	500	652	302	174
27	Other Assets.....	460	204	487	1,870	1,482	1,072	1,207	1,927	1,426	668
28	Total Assets.....	5,243	3,652	8,423	25,372	26,692	36,190	22,480	27,911	25,268	13,212
29	Less: Debts Payable.....	506	354	825	1,714	1,973	2,179	1,051	1,264	698	530
30	Total Assessed Value.....	4,737	3,298	7,598	23,658	24,719	34,011	21,429	26,647	24,570	12,682
	Number of Successors:										
31	Class A—Dutiable Persons.....	69	55	90	159	185	159	119	88	53	24
32	Class A—Non-Dutiable ".....	89	44	71	131	116	109	83	106	74	60
33	Class B—Dutiable ".....	95	30	124	350	549	623	672	739	633	580
34	Class B—Non-Dutiable ".....	9	7	25	54	78	191	210	260	196	277
35	Class C—Dutiable ".....	68	62	58	202	285	314	258	323	292	162
36	Class C—Non-Dutiable ".....	48	14	10	94	106	131	169	200	146	145
37	Class D—Dutiable ".....	9	4	8	44	50	97	66	87	87	121
38	Class D—Non-Dutiable ".....	22	10	6	24	63	81	110	123	99	120
39	Charities—Institutions.....	19	15	15	45	97	112	97	158	116	113
40	Grand Total Successors.....	428	241	407	1,103	1,529	1,817	1,784	2,084	1,696	1,602

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1948-49 FISCAL YEAR
CANADA

(All money figures in thousands of dollars)

Males—(Cont'd)		Dominion of Canada—Females												
Age Not Available	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Available	Total Females	
726	3,339	35	31	51	98	138	159	182	257	190	185	494	1,820	1
\$ 45,808	\$ 229,157	\$ 645	\$ 561	\$ 1,789	\$ 2,485	\$ 4,224	\$ 4,761	\$ 5,482	\$ 8,819	\$ 6,704	\$ 10,274	\$ 14,784	\$ 60,528	2
1,062	7,735	17	—	5	9	4	20	—	1	—	—	8	64	3
3,673	17,615	9	11	97	243	303	347	360	486	518	1,022	869	4,265	4
670	3,880	3	23	26	23	76	75	218	242	150	277	433	1,546	5
250	3,575	20	1	11	8	10	18	78	68	90	64	116	484	6
5,655	32,805	49	35	139	283	393	460	656	797	758	1,363	1,426	6,359	7
8,075	48,427	171	4	50	83	32	99	—	12	—	5	74	530	8
22,865	100,189	202	255	1,110	1,834	2,533	3,347	2,800	5,173	4,329	5,743	8,887	36,213	9
5,720	27,938	54	234	342	329	771	904	1,898	1,953	1,454	2,392	3,770	14,101	10
1,780	16,539	122	9	135	98	105	141	515	599	535	503	892	3,654	11
38,440	193,093	549	502	1,637	2,344	3,441	4,491	5,213	7,737	6,318	8,643	13,623	54,498	12
6,376	30,713	82	49	28	90	53	20	17	50	11	32	90	522	13
183	915	4	4	9	17	43	47	48	189	64	53	149	627	14
193	935	7	4	10	15	34	36	63	74	82	78	264	667	15
106	465	1	1	3	15	11	19	29	48	41	52	185	405	16
510	3,036	2	1	102	4	642	148	112	721	188	1,416	473	3,809	17
7,368	36,064	96	59	152	141	783	270	269	1,082	386	1,631	1,161	6,030	18
45,808	229,157	645	561	1,789	2,485	4,224	4,761	5,482	8,819	6,704	10,274	14,784	60,528	19
4,255	24,474	46	94	166	428	599	513	773	1,170	924	896	1,654	7,263	20
6,194	37,761	55	118	307	676	914	895	1,035	2,598	2,022	3,281	4,315	16,216	21
18,891	89,932	291	104	474	488	862	1,870	1,477	2,124	1,789	3,511	3,729	16,719	22
4,586	28,059	47	53	128	250	216	176	187	484	67	58	560	2,226	23
1,917	9,302	6	23	24	99	193	178	284	352	276	588	909	2,932	24
7,256	32,802	181	172	339	536	1,299	1,186	1,632	1,668	1,367	1,583	2,817	12,780	25
879	5,288	37	29	42	94	155	150	120	208	193	169	411	1,608	26
4,157	14,960	51	23	415	68	246	304	263	575	321	475	1,030	3,771	27
48,135	242,578	714	616	1,895	2,639	4,484	5,272	5,771	9,179	6,959	10,561	15,425	63,515	28
2,327	13,421	69	55	106	154	260	511	289	360	255	287	641	2,987	29
45,808	229,157	645	561	1,789	2,485	4,224	4,761	5,482	8,819	6,704	10,274	14,784	60,528	30
267	1,268	11	2	1	3	2	2	—	1	—	1	4	27	31
221	1,104	5	11	3	6	7	—	3	2	2	3	8	50	32
1,124	5,519	38	38	73	154	221	312	288	511	384	369	841	3,229	33
376	1,683	3	5	13	49	79	105	102	226	124	136	289	1,131	34
657	2,681	14	16	42	66	82	117	229	195	190	216	435	1,602	35
337	1,400	22	15	29	47	82	79	125	141	173	152	444	1,309	36
176	749	4	1	17	23	23	17	54	84	68	58	131	480	37
196	854	3	9	25	47	45	59	64	90	81	124	232	779	38
223	1,010	7	4	10	22	57	56	56	132	92	157	172	765	39
3,577	16,268	107	101	213	417	598	747	921	1,382	1,114	1,216	2,556	9,372	40

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1948-49 FISCAL YEAR
MARITIME REGION
(All money figures in thousands of dollars)

		Maritime Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	8	5	12	8	20	35	34	26	23	20
2	Total Value of Estates.....	\$ 261	\$ 114	\$ 649	\$ 806	\$ 1,732	\$ 1,877	\$ 2,701	\$ 1,543	\$ 3,673	\$ 896
Duties Assessed:											
3	To Class A Successors.....	17	1	104	63	100	19	42	32	29	—
4	To Class B Successors.....	—	2	2	88	40	283	428	103	1,068	64
5	To Class C Successors.....	1	1	—	—	11	4	8	11	9	18
6	To Class D Successors.....	—	—	—	1	55	14	9	—	17	3
7	Total.....	18	4	106	152	206	320	487	146	1,123	85
Inheritances by:											
8	Class A Successors—Dutiable.....	117	13	398	294	747	177	370	199	195	2
9	Class B Successors—Dutiable.....	33	37	44	376	384	1,225	1,806	1,005	2,979	471
10	Class C Successors—Dutiable.....	—	7	3	6	63	74	83	115	97	164
11	Class D Successors—Dutiable.....	—	5	—	13	187	97	52	4	166	50
12	Total Subject to Duty.....	150	62	445	689	1,381	1,573	2,311	1,323	3,437	687
13	Class A Successors—Non-Dutiable.....	108	50	202	117	327	259	314	172	141	56
14	Class B Successors—Non-Dutiable.....	—	—	2	—	1	3	13	13	9	10
15	Class C Successors—Non-Dutiable.....	3	1	—	—	6	6	7	2	6	19
16	Class D Successors—Non-Dutiable.....	—	1	—	—	2	17	9	3	2	8
17	Charities—Non-Dutiable.....	—	—	—	—	15	19	47	30	78	116
18	Total Not Subject to Duty.....	111	52	204	117	351	304	390	220	236	209
19	Grand Total of Inheritances.....	261	114	649	806	1,732	1,877	2,701	1,543	3,673	896
Composition of Estates:											
20	Cash.....	2	15	44	35	210	161	401	149	319	83
21	Bonds.....	1	21	59	324	177	555	464	620	546	240
22	Stocks and Business Equities.....	72	31	222	213	673	600	977	324	2,051	247
23	Insurance and Annuities.....	159	62	169	110	305	118	200	62	66	94
24	Mortgages.....	1	1	23	2	45	70	24	—	260	81
25	Real Estate.....	11	13	137	72	269	382	557	328	316	97
26	Personal Effects.....	3	2	20	15	44	104	33	26	32	8
27	Other Assets.....	39	7	22	115	190	28	120	156	169	66
28	Total Assets.....	288	152	696	886	1,913	2,018	2,776	1,665	3,759	916
29	Less: Debts Payable.....	27	38	47	80	181	141	75	122	86	20
30	Total Assessed Value.....	261	114	649	806	1,732	1,877	2,701	1,543	3,673	896
Number of Successors:											
31	Class A—Dutiable Persons.....	2	1	8	6	20	10	14	6	6	1
32	Class A—Non-Dutiable ".....	9	6	11	5	6	14	8	9	5	5
33	Class B—Dutiable ".....	10	4	10	16	37	70	54	60	47	41
34	Class B—Non-Dutiable ".....	—	—	2	—	1	21	24	22	22	19
35	Class C—Dutiable ".....	—	7	1	2	5	25	9	9	15	11
36	Class C—Non-Dutiable ".....	4	2	—	—	11	14	11	3	9	30
37	Class D—Dutiable ".....	—	1	—	1	1	12	8	2	12	19
38	Class D—Non-Dutiable ".....	—	1	1	—	3	22	19	21	5	13
39	Charities—Institutions.....	—	1	1	—	18	19	10	17	19	27
40	Grand Total Successors.....	25	23	34	30	102	207	157	149	140	166

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1948-49 FISCAL YEAR
MARITIME REGION
(All money figures in thousands of dollars)

Males—(Cont'd)		Maritime Region—Females												
Age Not Avail-able	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Avail-able	Total Females	
36	227	(a)—	(a)—	(a)—	(a)12	12	8	13	13	14	20	25	117	1
\$ 2,851	\$ 17,103	—	—	—	\$ 187	\$ 270	\$ 93	\$ 226	\$ 439	\$ 311	\$ 637	\$ 866	\$ 3,029	2
59	466	—	—	—	—	—	—	—	—	—	—	4	4	3
362	2,440	—	—	—	8	7	2	5	41	22	35	28	148	4
69	132	—	—	—	1	8	1	9	7	4	6	33	69	5
11	110	—	—	—	—	1	—	—	—	—	4	13	18	6
501	3,148	—	—	—	9	16	3	14	48	26	45	78	239	7
429	2,941	—	—	—	—	—	—	—	—	—	—	26	26	8
1,571	9,931	—	—	—	149	114	58	111	327	237	425	309	1,730	9
389	1,001	—	—	—	23	101	23	101	94	55	82	282	761	10
75	649	—	—	—	—	22	—	—	3	3	39	124	191	11
2,464	14,522	—	—	—	172	237	81	212	424	295	546	741	2,708	12
364	2,110	—	—	—	6	25	—	8	—	—	—	20	59	13
3	54	—	—	—	6	—	3	—	3	3	4	11	30	14
4	54	—	—	—	1	2	6	6	7	5	8	13	48	15
8	50	—	—	—	1	1	—	—	3	2	10	9	26	16
8	313	—	—	—	1	5	3	—	2	6	69	72	158	17
387	2,581	—	—	—	15	33	12	14	15	16	91	125	321	18
2,851	17,103	—	—	—	187	270	93	226	439	311	637	866	3,029	19
162	1,581	—	—	—	58	35	34	39	19	25	72	95	377	20
381	3,388	—	—	—	37	115	19	66	203	116	289	182	1,027	21
1,483	6,893	—	—	—	23	69	20	70	159	114	126	360	941	22
265	1,610	—	—	—	13	3	1	11	10	—	18	7	63	23
32	539	—	—	—	4	10	—	2	5	1	28	2	52	24
423	2,605	—	—	—	54	40	25	31	40	24	81	203	498	25
48	335	—	—	—	9	5	2	7	10	22	10	24	89	26
200	1,112	—	—	—	7	3	—	10	7	21	37	40	125	27
2,994	18,063	—	—	—	205	280	101	236	453	323	661	913	3,172	28
143	960	—	—	—	18	10	8	10	14	12	24	47	143	29
2,851	17,103	—	—	—	187	270	93	226	439	311	637	866	3,029	30
13	87	—	—	—	—	—	1	—	—	—	—	1	2	31
14	92	—	—	—	2	3	—	1	—	—	—	—	6	32
54	403	—	—	—	18	19	23	19	28	22	56	35	220	33
18	129	—	—	—	11	1	8	—	6	9	8	17	60	34
37	121	—	—	—	3	14	4	8	21	11	14	29	104	35
6	90	—	—	—	2	12	11	12	14	18	19	26	114	36
8	64	—	—	—	—	4	—	—	1	3	4	15	27	37
15	100	—	—	—	6	11	5	—	3	7	25	28	85	38
15	127	—	—	—	3	13	4	2	8	7	22	19	78	39
180	1,213	—	—	—	45	77	56	42	81	77	148	170	696	40

(a) Grouped to conceal identity.

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1948-49 FISCAL YEAR
QUEBEC REGION
(All money figures in thousands of dollars)

		Quebec Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	31	19	18	70	84	87	47	75	46	30
2	Total Value of Estates.....	\$ 1,544	\$ 814	\$ 1,519	\$ 4,423	\$ 6,237	\$ 16,377	\$ 3,617	\$ 6,241	\$ 6,870	\$ 1,469
	Duties Assessed:										
3	To Class A Successors.....	82	13	82	249	194	239	201	206	87	11
4	To Class B Successors.....	101	6	90	185	303	373	312	472	1,024	89
5	To Class C Successors.....	2	22	26	131	186	196	18	254	137	34
6	To Class D Successors.....	7	1	12	3	10	2,651	3	53	71	49
7	Total.....	192	42	210	568	693	3,459	534	985	1,319	183
	Inheritances by:										
8	Class A Successors—Dutiable.....	521	165	489	1,347	1,607	1,444	1,080	914	497	82
9	Class B Successors—Dutiable.....	448	75	533	1,295	2,183	2,447	1,792	3,127	4,421	663
10	Class C Successors—Dutiable.....	47	280	200	812	1,391	1,284	159	1,118	747	296
11	Class D Successors—Dutiable.....	60	4	50	40	112	10,241	33	288	379	284
12	Total Subject to Duty.....	1,076	524	1,272	3,494	5,293	15,416	3,064	5,447	6,044	1,325
13	Class A Successors—Non-Dutiable.....	452	278	242	880	893	827	489	494	292	98
14	Class B Successors—Non-Dutiable.....	2	1	2	12	12	19	18	66	10	25
15	Class C Successors—Non-Dutiable.....	7	2	1	2	20	18	18	66	5	14
16	Class D Successors—Non-Dutiable.....	3	1	—	1	5	5	6	15	8	1
17	Charities—Non-Dutiable.....	4	8	2	34	14	92	22	153	511	6
18	Total Not Subject to Duty.....	468	290	247	929	944	961	553	794	826	144
19	Grand Total of Inheritances.....	1,544	814	1,519	4,423	6,237	16,377	3,617	6,241	6,870	1,469
	Composition of Estates:										
20	Cash.....	140	60	118	409	601	762	260	692	983	311
21	Bonds.....	68	60	100	533	575	1,362	499	1,052	1,342	209
22	Stocks and Business Equities.....	477	332	579	1,735	2,443	12,925	1,299	2,891	2,200	405
23	Insurance and Annuities.....	594	243	489	1,034	1,250	938	670	661	246	26
24	Mortgages.....	109	14	14	107	201	234	130	224	330	104
25	Real Estate.....	58	113	177	595	1,381	1,013	366	734	975	252
26	Personal Effects.....	63	38	186	278	214	271	138	266	98	26
27	Other Assets.....	176	47	66	275	393	224	422	314	905	219
28	Total Assets.....	1,685	907	1,729	4,966	7,058	17,729	3,784	6,834	7,079	1,552
29	Less: Debts Payable.....	141	93	210	543	821	1,352	167	593	209	83
30	Total Assessed Value.....	1,544	814	1,519	4,423	6,237	16,377	3,617	6,241	6,870	1,469
	Number of Successors:										
31	Class A—Dutiable Persons.....	26	15	9	36	41	32	21	17	11	2
32	Class A—Non-Dutiable ".....	27	16	14	40	21	24	10	21	6	8
33	Class B—Dutiable ".....	25	9	31	82	112	156	129	192	99	69
34	Class B—Non-Dutiable ".....	4	4	8	20	25	50	40	72	11	39
35	Class C—Dutiable ".....	14	20	10	67	94	86	22	59	46	34
36	Class C—Non-Dutiable ".....	15	3	1	6	26	28	30	48	13	9
37	Class D—Dutiable ".....	4	1	1	10	14	28	12	10	37	22
38	Class D—Non-Dutiable ".....	6	1	—	4	6	12	9	25	11	3
39	Charities—Institutions.....	6	10	7	19	35	48	25	58	40	23
40	Grand Total Successors.....	127	79	81	284	374	464	298	502	274	209

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1948-49 FISCAL YEAR
QUEBEC REGION
(All money figures in thousands of dollars)

Males—(Cont'd)		Quebec Region—Females												
Age Not Available	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Available	Total Females	
49	556	12	13	10	30	43	40	43	76	40	48	47	402	1
\$ 2,053	\$ 51,164	\$ 140	\$ 173	\$ 157	\$ 438	\$ 1,086	\$ 2,363	\$ 1,008	\$ 2,782	\$ 1,902	\$ 2,657	\$ 942	\$ 13,648	2
72	1,436	—	—	—	—	4	20	—	—	—	—	—	24	3
53	3,008	2	7	2	19	85	232	58	136	155	208	47	951	4
22	1,028	1	1	4	4	19	22	12	113	27	101	12	316	5
7	2,867	—	—	—	1	—	3	2	28	73	22	4	133	6
154	8,339	3	8	6	24	108	277	72	277	255	331	63	1,424	7
624	8,770	15	—	—	—	31	99	—	—	—	—	—	145	8
620	17,604	52	138	71	317	763	1,927	708	1,565	1,168	1,362	722	8,793	9
228	6,562	15	14	76	80	222	208	169	831	294	787	124	2,820	10
87	11,578	—	—	—	11	5	31	39	218	333	170	42	849	11
1,559	44,514	82	152	147	408	1,021	2,265	916	2,614	1,795	2,319	888	12,607	12
396	5,341	58	14	8	15	23	20	2	15	—	10	—	165	13
15	182	—	4	2	3	7	22	13	25	21	11	39	147	14
15	168	—	3	—	7	18	3	12	7	22	12	10	94	15
15	60	—	—	—	3	2	3	1	13	16	10	1	49	16
53	899	—	—	—	2	15	50	64	108	48	295	4	586	17
494	6,650	58	21	10	30	65	98	92	168	107	338	54	1,041	18
2,053	51,164	140	173	157	438	1,086	2,363	1,008	2,782	1,902	2,657	942	13,648	19
160	4,496	14	37	10	78	115	164	150	349	161	381	96	1,555	20
318	6,118	9	21	25	85	204	155	114	688	580	586	120	2,587	21
505	25,791	15	19	66	64	334	1,563	191	539	580	1,142	201	4,714	22
278	6,429	24	34	22	37	117	62	76	224	2	5	84	687	23
90	1,557	—	12	—	39	28	60	159	181	84	158	178	899	24
879	6,543	84	73	52	148	290	571	267	573	380	360	289	3,087	25
64	1,642	7	10	5	20	74	63	23	54	61	51	30	398	26
92	3,133	19	11	—	19	44	83	127	315	141	69	76	904	27
2,386	55,709	172	217	180	490	1,206	2,721	1,107	2,923	1,989	2,752	1,074	14,831	28
333	4,545	32	44	23	52	120	358	99	141	87	95	132	1,183	29
2,053	51,164	140	173	157	438	1,086	2,363	1,008	2,782	1,902	2,657	942	13,648	30
26	236	7	—	—	—	1	1	—	—	—	—	—	9	31
10	197	3	4	1	4	3	—	1	1	—	2	—	19	32
83	987	10	15	9	36	64	85	92	165	80	98	105	759	33
26	299	—	5	3	7	11	46	26	71	43	28	30	270	34
43	495	5	3	13	20	20	17	26	48	32	50	16	250	35
28	207	—	8	—	20	35	5	20	27	44	17	16	192	36
16	155	—	—	—	1	5	2	9	32	20	25	6	100	37
—	77	—	—	—	9	4	3	6	35	29	22	2	110	38
20	291	2	2	1	13	20	23	21	58	37	40	16	233	39
252	2,944	27	37	27	110	163	182	201	437	285	282	191	1,942	40

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1948-49 FISCAL YEAR
ONTARIO REGION
(All money figures in thousands of dollars)

		Ontario Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	49	20	57	83	112	138	150	177	152	128
2	Total Value of Estates.....	\$ 1,959	\$ 1,183	\$ 3,541	\$ 13,156	\$ 10,216	\$ 9,985	\$ 9,605	\$ 12,834	\$ 11,077	\$ 7,390
Duties Assessed:											
3	To Class A Successors.....	73	109	191	1,229	804	378	379	239	107	26
4	To Class B Successors.....	10	30	37	877	1,111	582	624	1,631	1,067	737
5	To Class C Successors.....	22	4	15	108	66	347	191	239	574	76
6	To Class D Successors.....	—	—	3	10	18	95	44	38	14	50
7	Total	105	143	246	2,224	1,999	1,402	1,258	2,147	1,762	889
Inheritances by:											
8	Class A Successors—Dutiable.....	807	584	1,845	6,530	3,632	2,580	2,098	1,301	695	248
9	Class B Successors—Dutiable.....	161	193	406	4,597	4,202	3,485	3,968	7,879	6,269	5,050
10	Class C Successors—Dutiable.....	242	82	165	497	751	1,620	1,731	1,875	2,878	771
11	Class D Successors—Dutiable.....	4	5	24	82	176	451	213	323	144	357
12	Total Subject to Duty	1,214	864	2,440	11,706	8,761	8,136	8,010	11,378	9,986	6,426
13	Class A Successors—Non-Dutiable.....	721	308	1,088	1,330	1,364	1,529	1,153	1,135	834	419
14	Class B Successors—Non-Dutiable.....	1	1	4	7	11	15	30	90	104	71
15	Class C Successors—Non-Dutiable.....	10	7	—	18	13	39	146	42	60	70
16	Class D Successors—Non-Dutiable.....	3	2	3	32	17	19	33	24	32	63
17	Charities—Non-Dutiable.....	10	1	6	63	50	247	233	165	61	341
18	Total Not Subject to Duty	745	319	1,101	1,450	1,455	1,849	1,595	1,456	1,091	964
19	Grand Total of Inheritances	1,959	1,183	3,541	13,156	10,216	9,985	9,605	12,834	11,077	7,390
Composition of Estates:											
20	Cash.....	177	86	276	534	1,058	1,567	939	1,184	1,892	1,039
21	Bonds.....	271	40	360	957	1,609	1,778	1,992	2,237	2,914	2,488
22	Stocks and Business Equities.....	518	526	889	8,127	4,262	3,150	3,402	5,008	3,734	1,461
23	Insurance and Annuities.....	779	257	1,450	1,885	1,962	1,471	933	1,087	383	329
24	Mortgages.....	58	31	142	89	194	661	589	718	684	686
25	Real Estate.....	211	254	457	972	1,071	1,178	1,662	1,464	1,362	1,383
26	Personal Effects.....	58	27	118	252	155	235	172	240	124	86
27	Other Assets.....	138	50	200	1,047	471	357	304	1,311	235	202
28	Total Assets	2,210	1,271	3,892	13,863	10,782	10,397	9,993	13,249	11,328	7,674
29	Less: Debts Payable.....	251	88	351	707	566	412	388	415	251	284
30	Total Assessed Value	1,959	1,183	3,541	13,156	10,216	9,985	9,605	12,834	11,077	7,390
Number of Successors:											
31	Class A—Dutiable Persons.....	28	19	53	59	57	63	46	36	24	14
32	Class A—Non-Dutiable ".....	29	7	24	32	32	32	34	56	44	30
33	Class B—Dutiable ".....	30	7	42	104	151	202	254	332	337	298
34	Class B—Non-Dutiable ".....	3	3	6	14	20	39	50	123	129	158
35	Class C—Dutiable ".....	41	24	25	39	92	117	119	186	150	83
36	Class C—Non-Dutiable ".....	23	8	3	54	32	68	72	88	118	93
37	Class D—Dutiable ".....	1	2	3	15	19	29	21	50	25	63
38	Class D—Non-Dutiable ".....	13	8	5	17	35	34	66	60	68	84
39	Charities—Institutions.....	12	1	6	22	35	22	52	69	47	61
40	Grand Total Successors	180	79	167	356	473	606	714	1,000	942	884

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1948-49 FISCAL YEAR
ONTARIO REGION
(All money figures in thousands of dollars)

Males—(Cont'd)		Ontario Region—Females												
Age Not Available	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Available	Total Females	
461	1,527	13	12	23	36	47	60	94	118	91	94	335	923	1
\$ 32,845	\$ 113,791	\$ 325	\$ 192	\$ 922	\$ 1,497	\$ 1,630	\$ 1,490	\$ 3,552	\$ 4,214	\$ 3,535	\$ 6,173	\$ 10,627	\$ 34,157	2
648	4,203	4	—	4	6	—	—	—	—	—	—	4	18	3
3,048	9,754	3	2	46	193	181	72	255	231	304	743	651	2,681	4
381	2,023	2	10	14	16	23	41	192	115	95	160	357	1,025	5
169	441	20	—	11	7	2	11	72	27	12	30	90	282	6
4,246	16,421	29	12	75	222	206	124	519	373	411	933	1,102	4,006	7
5,264	25,584	69	4	50	47	—	—	—	—	—	—	43	213	8
18,401	54,611	74	45	451	1,138	1,275	789	1,514	2,273	2,318	3,529	6,141	19,547	9
3,394	14,006	29	114	156	196	250	466	1,510	893	857	1,417	2,981	8,869	10
1,131	2,910	122	—	130	81	27	93	408	268	134	225	607	2,095	11
28,190	97,111	294	163	787	1,462	1,552	1,348	3,432	3,434	3,309	5,171	9,772	30,724	12
4,102	13,983	17	29	18	20	—	—	7	—	10	3	36	140	13
108	442	4	—	6	1	23	15	31	150	30	32	70	362	14
132	537	7	—	8	7	9	22	38	58	43	46	236	474	15
50	278	1	—	2	6	2	11	23	29	21	29	166	290	16
263	1,440	2	—	101	1	44	94	21	543	122	892	347	2,167	17
4,655	16,680	31	29	135	35	78	142	120	780	226	1,002	855	3,433	18
32,845	113,791	325	192	922	1,497	1,630	1,490	3,552	4,214	3,535	6,173	10,627	34,157	19
2,567	11,319	21	24	122	261	330	224	498	588	610	397	1,188	4,263	20
3,876	18,522	30	36	148	462	423	462	759	1,400	1,055	2,087	3,518	10,380	21
14,882	45,959	192	55	136	378	236	227	1,108	1,130	900	1,952	2,530	8,844	22
3,309	13,845	10	13	69	140	78	89	87	179	44	33	381	1,123	23
1,369	5,221	—	10	19	51	144	94	105	138	153	397	627	1,738	24
4,294	14,308	50	46	63	200	403	296	991	654	675	1,020	1,864	6,262	25
531	1,998	26	12	23	35	41	61	67	99	90	97	258	809	26
3,486	7,801	12	4	376	30	44	154	70	184	136	324	665	1,999	27
34,314	118,973	341	200	956	1,557	1,699	1,607	3,685	4,372	3,663	6,307	11,031	35,418	28
1,469	5,182	16	8	34	60	69	117	133	158	128	134	404	1,261	29
32,845	113,791	325	192	922	1,497	1,630	1,490	3,552	4,214	3,535	6,173	10,627	34,157	30
167	566	3	2	1	1	—	—	—	—	—	—	2	9	31
138	458	1	5	1	—	—	—	1	1	1	1	5	16	32
745	2,502	15	16	31	61	80	102	123	216	191	160	526	1,521	33
210	755	3	—	8	11	38	35	63	119	50	82	179	588	34
415	1,291	8	6	16	30	32	48	149	100	92	132	344	957	35
226	785	22	—	23	23	24	43	74	95	80	101	363	848	36
107	335	4	—	16	20	7	12	31	34	28	22	89	263	37
133	523	3	—	19	17	18	39	43	46	32	66	167	450	38
159	486	5	—	8	4	13	24	29	63	35	83	128	392	39
2,300	7,701	64	29	123	167	212	303	513	674	509	647	1,803	5,044	40

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1948-49 FISCAL YEAR
PRAIRIE REGION
(All money figures in thousands of dollars)

		Prairie Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	33	19	24	83	102	82	87	48	38	38
2	Total Value of Estates.....	\$ 728	\$ 931	\$ 975	\$ 3,109	\$ 4,589	\$ 3,704	\$ 3,692	\$ 2,446	\$ 1,234	\$ 1,036
Duties Assessed:											
3	To Class A Successors.....	18	66	52	127	109	98	76	97	10	3
4	To Class B Successors.....	12	4	24	62	245	185	198	260	75	63
5	To Class C Successors.....	2	2	4	26	95	38	47	21	5	13
6	To Class D Successors.....	—	—	1	3	13	6	7	3	2	2
7	Total	32	72	81	218	462	327	328	381	92	81
Inheritances by:											
8	Class A Successors—Dutiable.....	189	547	353	999	912	786	624	458	109	21
9	Class B Successors—Dutiable.....	238	65	218	712	1,774	1,623	1,762	1,313	783	739
10	Class C Successors—Dutiable.....	42	52	54	344	692	387	534	244	92	126
11	Class D Successors—Dutiable.....	9	—	5	41	88	75	71	42	31	17
12	Total Subject to Duty	478	664	630	2,096	3,466	2,871	2,991	2,057	1,015	903
13	Class A Successors—Non-Dutiable.....	246	266	336	978	1,091	784	649	352	203	98
14	Class B Successors—Non-Dutiable.....	—	—	4	11	13	33	35	15	9	29
15	Class C Successors—Non-Dutiable.....	2	—	5	17	13	6	8	20	1	3
16	Class D Successors—Non-Dutiable.....	1	—	—	1	2	1	—	1	4	1
17	Charities—Non-Dutiable.....	1	1	—	6	4	9	9	1	2	2
18	Total Not Subject to Duty	250	267	345	1,013	1,123	833	701	389	219	133
19	Grand Total of Inheritances	728	931	975	3,109	4,589	3,704	3,692	2,446	1,234	1,036
Composition of Estates:											
20	Cash.....	72	44	69	278	579	535	516	295	172	270
21	Bonds.....	54	129	116	458	541	629	884	1,346	397	350
22	Stocks and Business Equities.....	228	266	244	568	1,329	930	620	129	126	53
23	Insurance and Annuities.....	218	310	243	652	793	457	626	106	57	6
24	Mortgages.....	13	3	17	105	146	142	104	75	24	102
25	Real Estate.....	95	130	188	769	1,028	765	703	408	474	245
26	Personal Effects.....	18	38	28	132	101	83	114	44	26	9
27	Other Assets.....	94	88	119	319	345	345	263	109	54	51
28	Total Assets	792	1,008	1,024	3,281	4,862	3,886	3,830	2,512	1,330	1,086
29	Less: Debts Payable.....	64	77	49	172	273	182	138	66	96	50
30	Total Assessed Value	728	931	975	3,109	4,589	3,704	3,692	2,446	1,234	1,036
Number of Successors:											
31	Class A—Dutiable Persons.....	9	14	16	41	45	30	26	13	6	2
32	Class A—Non-Dutiable ".....	21	11	16	44	48	32	19	14	12	12
33	Class B—Dutiable ".....	27	8	33	111	192	161	166	88	89	119
34	Class B—Non-Dutiable ".....	2	—	8	11	27	59	74	29	33	45
35	Class C—Dutiable ".....	13	11	9	62	67	48	80	37	33	12
36	Class C—Non-Dutiable ".....	6	1	6	32	28	17	25	34	2	9
37	Class D—Dutiable ".....	3	—	1	12	12	10	15	10	9	4
38	Class D—Non-Dutiable ".....	2	—	—	2	7	2	2	3	10	3
39	Charities—Institutions.....	1	2	1	4	9	18	7	8	6	2
40	Grand Total Successors	84	47	90	319	435	377	414	236	200	208

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1948-49 FISCAL YEAR
PRAIRIE REGION
(All money figures in thousands of dollars)

Males—(Cont'd)		Prairie Region—Females												
Age Not Available	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Available	Total Females	
110	664	4	3	10	13	20	21	16	19	28	16	28	178	1
\$ 3,859	\$ 26,303	\$ 32	\$ 118	\$ 210	\$ 295	\$ 165	\$ 310	\$ 274	\$ 504	\$ 579	\$ 411	\$ 366	\$ 3,264	2
208	864	—	—	—	3	—	—	—	1	—	—	—	4	3
51	1,179	1	—	6	17	3	11	11	20	28	10	14	121	4
71	324	—	12	7	1	1	5	2	3	3	2	1	37	5
15	52	—	1	—	1	—	—	1	1	5	7	1	17	6
345	2,419	1	13	13	22	4	16	14	25	36	19	16	179	7
1,001	5,999	—	—	—	35	1	—	—	12	—	—	4	52	8
905	10,132	20	8	109	174	124	216	171	357	430	145	299	2,053	9
734	3,301	10	99	90	17	11	84	51	66	61	31	16	536	10
144	523	—	9	5	7	3	—	16	5	57	68	18	188	11
2,784	19,955	30	116	204	233	139	300	238	440	548	244	337	2,829	12
856	5,859	2	—	—	55	5	—	—	35	—	—	12	109	13
48	197	—	—	2	2	11	7	4	2	9	3	13	53	14
31	106	—	—	2	—	5	1	3	1	8	3	—	23	15
4	15	—	1	1	4	1	2	3	—	2	1	4	19	16
136	171	—	1	1	1	4	—	26	26	12	160	—	231	17
1,075	6,348	2	2	6	62	26	10	36	64	31	167	29	435	18
3,859	26,303	32	118	210	295	165	310	274	504	579	411	366	3,264	19
689	3,519	—	11	18	35	34	43	57	90	81	21	83	473	20
858	5,762	1	61	63	90	25	65	38	120	202	98	40	803	21
688	5,181	—	28	20	18	8	11	11	44	91	184	17	432	22
346	3,814	5	1	16	59	6	15	3	5	14	2	25	151	23
203	934	—	—	—	1	4	15	1	7	8	5	20	61	24
968	5,773	6	15	83	79	51	129	145	234	183	89	135	1,149	25
99	692	—	4	7	19	3	3	13	14	11	7	14	95	26
275	2,062	20	1	12	16	44	41	19	11	8	30	48	250	27
4,126	27,737	32	121	219	317	175	322	287	525	598	436	382	3,414	28
267	1,434	—	3	9	22	10	12	13	21	19	25	16	150	29
3,859	26,303	32	118	210	295	165	310	274	504	579	411	366	3,264	30
32	234	—	—	—	2	1	—	—	1	—	—	1	5	31
38	267	1	—	—	2	1	—	—	—	—	—	1	5	32
165	1,159	4	2	11	29	39	52	31	44	63	24	65	364	33
93	381	—	—	2	8	19	14	13	15	22	14	30	137	34
116	488	1	4	11	12	5	25	32	8	31	13	5	147	35
56	216	—	6	6	—	11	7	14	1	15	6	11	77	36
17	93	—	1	1	2	1	—	10	1	12	6	2	36	37
11	42	—	9	6	15	3	7	11	2	10	7	5	75	38
11	69	—	2	1	2	7	2	2	3	10	11	2	42	39
539	2,949	6	24	38	72	87	107	113	75	163	81	122	888	40

TABLE C—(Cont'd)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1948-49 FISCAL YEAR
BRITISH COLUMBIA AND YUKON REGION
(All money figures in thousands of dollars)

		B.C. and Yukon Region—Males									
		Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84
1	Number of Estates Assessed.....	6	6	14	30	46	49	41	43	33	27
2	Total Value of Estates.....	\$ 245	\$ 255	\$ 912	\$ 2,164	\$ 1,946	\$ 2,069	\$ 1,814	\$ 3,584	\$ 1,717	\$ 1,892
Duties Assessed:											
3	To Class A Successors.....	15	14	54	249	87	75	83	36	62	12
4	To Class B Successors.....	1	—	33	57	43	53	19	639	62	169
5	To Class C Successors.....	—	—	7	50	20	27	22	57	52	12
6	To Class D Successors.....	1	—	1	1	1	16	16	9	10	7
7	Total.....	17	14	95	357	151	171	140	741	186	200
Inheritances by:											
8	Class A Successors—Dutiable.....	118	122	405	1,114	675	597	589	333	306	115
9	Class B Successors—Dutiable.....	17	8	281	442	535	503	327	2,371	687	1,371
10	Class C Successors—Dutiable.....	—	—	87	219	231	288	303	376	450	135
11	Class D Successors—Dutiable.....	11	—	14	16	13	144	113	89	75	62
12	Total Subject to Duty.....	146	130	787	1,791	1,454	1,532	1,332	3,169	1,518	1,683
13	Class A Successors—Non-Dutiable.....	99	125	125	370	484	522	346	371	189	135
14	Class B Successors—Non-Dutiable.....	—	—	—	—	3	5	8	7	—	9
15	Class C Successors—Non-Dutiable.....	—	—	—	2	1	4	21	25	3	4
16	Class D Successors—Non-Dutiable.....	—	—	—	1	4	4	12	7	2	6
17	Charities—Non-Dutiable.....	—	—	—	—	—	2	95	5	5	55
18	Total Not Subject to Duty.....	99	125	125	373	492	537	482	415	199	209
19	Grand Total of Inheritances.....	245	255	912	2,164	1,946	2,069	1,814	3,584	1,717	1,892
Composition of Estates:											
20	Cash.....	12	12	91	458	239	333	264	856	365	251
21	Bonds.....	5	24	49	364	329	347	260	986	476	371
22	Stocks and Business Equities.....	38	85	490	519	457	606	788	1,039	271	482
23	Insurance and Annuities.....	160	76	157	320	436	287	198	173	85	83
24	Mortgages.....	—	57	46	108	55	120	74	129	191	48
25	Real Estate.....	23	41	155	439	338	282	371	355	300	576
26	Personal Effects.....	17	7	12	54	140	67	43	77	22	45
27	Other Assets.....	12	12	79	115	83	119	98	38	63	129
28	Total Assets.....	267	314	1,079	2,377	2,077	2,161	2,096	3,653	1,773	1,985
29	Less: Debts Payable.....	22	59	167	213	131	92	282	69	56	93
30	Total Assessed Value.....	245	255	912	2,164	1,946	2,069	1,814	3,584	1,717	1,892
Number of Successors:											
31	Class A—Dutiable Persons.....	4	6	5	17	22	24	12	16	6	5
32	Class A—Non-Dutiable ".....	3	4	6	10	9	7	12	6	7	5
33	Class B—Dutiable ".....	3	2	8	37	57	34	69	67	61	53
34	Class B—Non-Dutiable ".....	—	—	1	9	5	22	22	14	1	16
35	Class C—Dutiable ".....	—	—	13	32	27	38	28	32	48	22
36	Class C—Non-Dutiable ".....	—	—	—	2	9	4	31	27	4	4
37	Class D—Dutiable ".....	1	—	3	6	4	18	10	15	4	13
38	Class D—Non-Dutiable ".....	1	—	—	1	12	11	14	14	5	17
39	Charities—Institutions.....	—	1	—	—	—	5	3	6	4	—
40	Grand Total Successors.....	12	13	36	114	145	163	201	197	140	135

TABLE C—(Concluded)
Analysis of Dominion Succession Duties by Economic Areas and by Sex and Age of Decedents
1948-49 FISCAL YEAR
BRITISH COLUMBIA AND YUKON REGION
(All money figures in thousands of dollars)

Males—(Cont'd)		B.C. and Yukon Region—Females												
Age Not Avail-able	Total Males	Aged Below 45	Aged 45 to 49	Aged 50 to 54	Aged 55 to 59	Aged 60 to 64	Aged 65 to 69	Aged 70 to 74	Aged 75 to 79	Aged 80 to 84	Aged Over 84	Age Not Avail-able	Total Females	
70	365	(a)—	(a) 7	7	10	16	30	16	31	17	7	59	200	1
\$ 4,201	\$ 20,799	—	\$ 207	\$ 488	\$ 98	\$ 1,073	\$ 504	\$ 421	\$ 880	\$ 378	\$ 395	\$ 1,983	\$ 6,427	2
75	762	—	12	—	—	—	—	—	—	—	1	—	13	3
159	1,235	—	6	43	4	27	28	30	58	8	26	129	359	4
126	373	—	—	1	1	26	6	4	4	21	7	32	102	5
48	110	—	—	—	—	6	4	3	12	1	—	8	34	6
408	2,480	—	18	44	5	59	38	37	74	30	34	169	508	7
758	5,132	—	88	—	—	—	—	—	—	—	5	—	93	8
1,367	7,909	—	106	467	81	257	357	296	650	176	283	1,416	4,089	9
974	3,063	—	7	19	12	187	122	66	71	187	74	368	1,113	10
343	880	—	—	—	—	47	16	53	104	8	1	101	330	11
3,442	16,984	—	201	486	93	491	495	415	825	371	363	1,885	5,625	12
659	3,425	—	5	2	—	—	—	—	—	1	20	22	50	13
11	43	—	—	—	5	2	1	—	9	—	3	16	36	14
11	71	—	1	—	—	—	4	4	1	5	8	5	28	15
28	64	—	—	—	—	6	3	2	3	—	1	5	20	16
50	212	—	—	—	—	574	1	—	42	1	—	50	668	17
759	3,815	—	6	2	5	582	9	6	55	7	32	98	802	18
4,201	20,799	—	207	488	98	1,073	504	421	880	378	395	1,983	6,427	19
678	3,559	—	23	15	6	85	48	30	124	46	25	193	595	20
761	3,972	—	14	61	14	147	194	58	187	69	220	454	1,418	21
1,334	6,109	—	86	252	4	216	50	97	252	104	106	620	1,787	22
388	2,363	—	13	19	2	11	9	10	66	7	—	63	200	23
224	1,052	—	6	4	5	8	8	17	20	30	—	83	181	24
692	3,572	—	73	141	59	517	165	197	168	105	34	326	1,785	25
137	621	—	9	7	12	31	20	9	30	9	5	85	217	26
103	851	—	—	27	3	109	26	37	59	16	15	202	494	27
4,317	22,099	—	224	526	105	1,124	520	455	906	386	405	2,026	6,677	28
116	1,300	—	17	38	7	51	16	34	26	8	10	43	250	29
4,201	20,799	—	207	488	98	1,073	504	421	880	378	395	1,983	6,427	30
29	146	—	1	—	—	—	—	—	—	—	1	—	2	31
21	90	—	—	1	—	—	—	—	—	1	—	2	4	32
76	467	—	8	21	17	19	50	23	58	28	31	110	365	33
29	119	—	—	—	12	10	2	—	15	—	4	33	76	34
46	286	—	3	2	1	11	23	14	18	24	7	41	144	35
21	102	—	1	—	2	—	13	5	4	16	9	28	78	36
28	102	—	—	—	—	6	3	4	16	5	1	19	54	37
37	112	—	—	—	—	9	5	4	4	3	4	30	59	38
18	37	—	—	—	—	4	3	2	—	3	1	7	20	39
305	1,461	—	13	24	32	59	99	52	115	80	58	270	802	40

(a) Grouped to conceal identity.



DEPARTMENT OF NATIONAL REVENUE
TAXATION DIVISION

TAXATION STATISTICS

•
1951
•

Authorized for Publication by
THE HONOURABLE JAMES J. McCANN
Minister of National Revenue

PUBLISHED BY THE KING'S PRINTER, OTTAWA, CANADA



DEPARTMENT OF NATIONAL REVENUE
TAXATION DIVISION

TAXATION STATISTICS

•
1951
•

Authorized for Publication by
THE HONOURABLE JAMES J. McCANN
Minister of National Revenue

PUBLISHED BY THE KING'S PRINTER, OTTAWA, CANADA

CONTENTS

	PAGE
INTRODUCTION.....	5
STATISTICS OF GENERAL INTEREST.....	8
SECTION I—COLLECTION STATISTICS	
Table A—Total Annual Collections.....	14
Table B—Cost of Collections.....	15
Table C—Income Tax Act—Subdivided.....	17
Table D—Tax Collections by Provinces.....	18
Table E—Total Collections—1950-51 Fiscal Year—Districts and Provinces.....	20
SECTION II—CORPORATION STATISTICS	
Text and Annual Comparison.....	24
Table A—General Statement—Canada.....	28
Table B—Analysis of Corporation Returns by Historical Continuity—Canada.....	29
Table C—Analysis of Corporation Returns by Type of Owner—Canada.....	29
Table D—Allocation and Record of Income by Calendar Years—Canada.....	30
Table E—Distribution by Industrial Divisions and Major Industrial Classes—Canada.....	31
Table F—Distribution of Co-operative Companies by Provinces, Industrial Divisions and Income Classes—Canada.....	34
Table G—Distribution by Income Classes and Industrial Divisions—Canada and Provinces.....	35
Table H—Condensed Balance Sheets and Selected Revenues and Charges Distributed by Industrial Divisions and Major Industrial Classes—Canada.....	38
Table I—Condensed Balance Sheets and Selected Revenues and Charges Distributed by Industrial Divisions and Income Classes—Canada and Provinces.....	66
SECTION III—INDIVIDUAL INCOME TAX STATISTICS	
Text and Annual Comparison.....	108
Table A—General Statement—Canada and Provinces.....	111
Table B—Distribution by Income Classes—Canada.....	112
Table C—Distribution by Occupational Classes—Canada.....	114
Table D—Distribution by Cities or Place of Residence—Canada.....	116
Table E—Distribution by Counties and Selected Localities—Canada.....	120
Table F—Distribution by Marital Status, Dependents and Sex—Canada.....	124
Table G—Distribution by Income Classes—Provinces.....	128
Table H—Distribution by Occupational Classes—Provinces.....	131
Table I—Distribution of Occupational Classes by Income—Canada.....	134
SECTION IV—SUCCESSION DUTY STATISTICS	
Text and Annual Comparison.....	140
Table A—Distribution by Provinces.....	141
Table B—Distribution by Size of Estate—Canada and Economic Areas.....	142
Table C—Distribution by Sex and Age—Canada and Economic Areas.....	143

DEPARTMENT OF NATIONAL REVENUE
TAXATION DIVISION

TAXATION STATISTICS

INTRODUCTION

The sixth annual volume of "Taxation Statistics" is published herein. This report, covering statistics arising from the work of the Taxation Division, Department of National Revenue, is introduced by a summary of Statistics of General Interest following which the detailed statistics are presented in four principal sections.

Section I deals with the annual tax collections of the Division during government fiscal years up to, and including, the fiscal year ending March 31, 1951.

Section II covers corporation statistics for the 1949 taxation year as declared by the corporation. This section presents an analysis of balance sheet and income data for both profit and loss companies.

Section III is an analysis of the individual statistics for the 1949 taxation year. The statistics are based on a study of 10% of all returns received. The tables include data on income, exemptions and tax distributed by income groups, occupational groups and places of residence.

Section IV deals with Succession Duty statistics for the fiscal years 1949-50 and 1950-51. Due to the decline in the number of estates assessed, the material is presented in less detail than in previous years.

It is pointed out that Sections II, III and IV deal entirely with the analysis of income tax returns rather than with the actual collection of tax. A close relationship must exist between taxes collected and the declaration of tax liability by the taxpayer, but the two are not identical quantities and are not reported through the same channels

CHARLES GAVSIE,
Deputy Minister of
National Revenue for Taxation,
Department of National Revenue.

MARK F. SPROTT,
Director of Economics and
Statistics,
Taxation Division,
Department of National Revenue.

Statistics of General Interest

Statistics of General Interest

Canadian Taxpayers By Income—1949							
INCOME CLASS	NUMBER	INCOME			TAX		
		Total Income (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative	Total Tax (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative
Under \$1,000	5,450	\$ 2.6	0.04%	0.04%	\$ 0.2	0.04%	0.04%
\$1,000— 1,100	64,440	67.7	1.05	1.09	0.5	0.10	0.14
1,100— 1,200	77,580	88.8	1.38	2.47	1.5	0.30	0.44
1,200— 1,300	83,010	103.3	1.61	4.08	2.7	0.55	0.99
1,300— 1,400	83,750	112.5	1.75	5.83	3.9	0.78	1.77
1,400— 1,500	79,880	115.4	1.79	7.62	4.8	0.95	2.72
1,500— 1,600	80,700	124.7	1.94	9.56	5.8	1.15	3.87
1,600— 1,700	73,960	121.7	1.89	11.45	6.3	1.26	5.13
1,700— 1,800	68,780	119.9	1.87	13.32	6.7	1.34	6.47
1,800— 1,900	67,710	124.8	1.94	15.26	7.5	1.49	7.96
1,900— 2,000	60,260	117.2	1.82	17.08	7.3	1.46	9.42
2,000— 2,100	72,220	147.9	2.30	19.38	7.7	1.54	10.96
2,100— 2,200	78,070	167.6	2.61	21.99	7.9	1.59	12.55
2,200— 2,300	84,640	190.0	2.95	24.94	8.2	1.64	14.19
2,300— 2,400	92,560	217.1	3.37	28.31	8.7	1.73	15.92
2,400— 2,500	94,330	230.7	3.59	31.90	8.9	1.78	17.70
2,500— 2,600	96,680	246.0	3.82	35.72	9.3	1.86	19.56
2,600— 2,700	94,620	250.1	3.89	39.61	9.5	1.89	21.45
2,700— 2,800	87,670	240.5	3.74	43.35	9.3	1.85	23.30
2,800— 2,900	78,750	224.0	3.48	46.83	9.2	1.83	25.13
2,900— 3,000	69,420	204.4	3.18	50.01	8.8	1.75	26.88
3,000— 3,500	243,220	782.5	12.17	62.18	38.6	7.70	34.58
3,500— 4,000	124,870	464.5	7.22	69.40	27.9	5.57	40.15
4,000— 4,500	72,590	306.6	4.77	74.17	21.5	4.29	44.44
4,500— 5,000	44,450	210.1	3.27	77.44	17.0	3.39	47.83
5,000— 6,000	49,110	266.4	4.14	81.58	24.8	4.96	52.79
6,000— 7,000	26,870	173.2	2.69	84.27	18.7	3.73	56.52
7,000— 8,000	17,420	129.7	2.02	86.29	15.6	3.12	59.64
8,000— 9,000	11,640	98.4	1.53	87.82	12.9	2.58	62.22
9,000— 10,000	8,530	80.9	1.26	89.08	11.6	2.32	64.54
10,000— 15,000	21,770	261.0	4.06	93.14	45.0	8.98	73.52
15,000— 20,000	7,810	134.8	2.10	95.24	30.7	6.13	79.65
20,000— 25,000	3,880	86.6	1.35	96.59	23.1	4.60	84.25
25,000— 50,000	4,240	138.6	2.15	98.74	45.1	9.00	93.25
Over 50,000	1,090	81.1	1.26	100.00	33.8	6.75	100.00
Grand Total	2,231,970	\$ 6,431.3	100.00%		\$ 501.0	100.00%	

NOTE: For further information see Section III, page 112.

Statistics of General Interest

Canadian Taxpayers By Occupation—1949

OCCUPATION (Arranged in Order of Average Income)	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Engineers and Architects.....	1,210	\$ 10,428	\$ 12.6	0.20%	\$ 2,460	\$ 3.0	0.59%
Lawyers.....	3,870	9,533	36.9	0.57	2,019	7.8	1.56
Medical Doctors and Surgeons.....	8,010	9,009	72.2	1.12	1,660	13.3	2.65
Dentists.....	2,920	5,748	16.8	0.26	681	2.0	0.40
Investors.....	43,120	5,719	246.6	3.83	1,013	43.7	8.72
Forestry Operators.....	650	5,295	3.4	0.05	728	0.5	0.09
Business Partners.....	42,250	5,276	222.9	3.47	755	31.9	6.37
Sole Business Proprietors with Employees.....	73,590	5,207	383.2	5.96	721	53.1	10.60
Other Professionals.....	1,820	4,888	8.9	0.14	610	1.1	0.22
Osteopaths, Chiropractors, etc.....	670	4,609	3.1	0.05	501	0.3	0.07
Deceased.....	3,450	4,512	15.6	0.24	617	2.1	0.42
Salesmen.....	20,130	4,287	86.3	1.34	429	8.6	1.72
Farmers.....	52,880	3,801	201.0	3.13	340	18.0	3.59
Fishermen.....	2,620	3,764	9.9	0.15	326	0.9	0.17
Entertainers.....	1,870	3,243	6.1	0.10	252	0.5	0.09
Unclassified.....	550	2,971	1.6	0.03	204	0.1	0.02
Pensioners.....	4,050	2,771	11.2	0.17	157	0.6	0.13
Sole Business Prop. without Employees.....	15,160	2,737	41.5	0.65	144	2.2	0.44
Employees.....	1,947,340	2,589	5,042.3	78.40	159	310.4	61.96
Nurses.....	2,810	1,604	4.5	0.07	74	0.2	0.04
Estates.....	3,000	1,567	4.7	0.07	243	0.7	0.15
Grand Total.....	2,231,970	\$ 2,881	\$ 6,431.3	100.00%	\$ 224	\$ 501.0	100.00%
Employees Sub-Divided as Follows:							
Municipal Governments.....	49,970	2,627	131.3	2.04	115	5.8	1.16
Business Enterprises.....	1,609,720	2,613	4,206.5	65.41	165	266.3	53.15
Armed Services.....	25,850	2,603	67.3	1.05	129	3.4	0.68
Dominion Government.....	98,310	2,573	253.0	3.93	136	13.4	2.67
Educational Institutions.....	48,130	2,535	122.0	1.90	159	7.6	1.52
Provincial Governments.....	58,620	2,512	147.2	2.29	135	7.9	1.58
Unclassified.....	9,580	2,369	22.7	0.35	126	1.2	0.24
Other Institutions.....	39,670	1,984	78.7	1.22	108	4.3	0.86
Private Individuals.....	5,420	1,895	10.3	0.16	77	0.4	0.08
Agricultural Enterprises.....	2,070	1,605	3.3	0.05	65	0.1	0.02
Total Employees.....	1,947,340	\$ 2,589	\$ 5,042.3	78.40%	\$ 159	\$ 310.4	61.96%

NOTE: For further information see Section III, page 114.

Statistics of General Interest

Canadian Taxpayers by Place of Residence—1949

PLACE OF RESIDENCE (Cities Having More Than 5,000 Tax- payers Arranged in Order of Average Income)	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Specified Cities—							
Lethbridge.....	5,480	\$ 3,477	\$ 19.1	0.30%	\$ 433	\$ 2.4	0.47%
Sault Ste. Marie.....	10,170	3,143	32.0	0.50	253	2.6	0.52
St. John's, Newfoundland.....	7,230	3,131	22.6	0.35	146	1.1	0.21
St. Thomas.....	5,060	3,131	15.8	0.25	213	1.1	0.21
Montreal.....	299,360	3,078	921.4	14.33	286	85.6	17.08
Shawinigan Falls.....	6,060	3,030	18.4	0.28	182	1.1	0.22
Trail and Kimberley.....	6,430	3,012	19.4	0.30	205	1.3	0.26
Calgary.....	36,980	3,005	111.1	1.73	267	9.9	1.97
Sudbury and Copper Cliff.....	13,280	2,987	39.7	0.62	202	2.7	0.54
Oshawa.....	11,210	2,983	33.4	0.52	240	2.7	0.54
Quebec.....	25,770	2,954	76.1	1.18	218	5.6	1.12
Toronto.....	344,000	2,949	1,014.5	15.78	268	92.3	18.42
Sarnia.....	7,890	2,949	23.3	0.36	193	1.5	0.30
Ottawa.....	58,360	2,921	170.5	2.65	221	12.9	2.57
Windsor.....	39,080	2,918	114.0	1.77	207	8.1	1.61
Victoria.....	24,190	2,909	70.4	1.09	227	5.5	1.10
Three Rivers.....	5,620	2,896	16.3	0.25	169	0.9	0.19
Niagara Falls.....	10,140	2,895	29.4	0.46	192	2.0	0.39
Vancouver.....	121,450	2,893	351.4	5.46	236	28.7	5.72
Kingston.....	9,870	2,882	28.4	0.44	230	2.3	0.45
St. Catharines.....	13,770	2,868	39.5	0.61	213	2.9	0.59
London.....	30,630	2,868	87.8	1.37	260	7.9	1.59
Hamilton.....	72,940	2,835	206.8	3.22	219	15.9	3.18
Welland.....	6,960	2,833	19.7	0.31	207	1.4	0.29
Edmonton.....	42,210	2,832	119.6	1.86	222	9.4	1.87
Chatham.....	5,630	2,829	15.9	0.25	205	1.2	0.23
Sydney and Glace Bay.....	10,110	2,809	28.4	0.44	153	1.5	0.31
Moose Jaw.....	5,720	2,798	16.0	0.25	172	1.0	0.20
Fort William and Port Arthur.....	18,180	2,785	50.6	0.79	183	3.3	0.66
Timmins, Porcupine and Schumacher....	8,100	2,778	22.5	0.35	160	1.3	0.26
Moncton.....	8,250	2,765	22.8	0.35	179	1.5	0.30
Brantford.....	13,430	2,755	37.0	0.57	199	2.7	0.54
Winnipeg.....	90,720	2,748	249.3	3.88	203	18.4	3.67
Saskatoon.....	12,570	2,735	34.4	0.53	191	2.4	0.48
Stratford.....	5,350	2,724	14.6	0.23	172	0.9	0.18
Galt.....	5,470	2,716	14.9	0.23	227	1.2	0.25
Halifax.....	23,320	2,706	63.1	0.98	186	4.3	0.87
Belleville.....	6,440	2,692	17.3	0.27	162	1.0	0.21
Saint John, N.B.....	12,260	2,688	33.0	0.51	199	2.4	0.49
Regina.....	19,840	2,687	53.3	0.83	205	4.1	0.81
Sherbrooke.....	7,780	2,681	20.9	0.32	170	1.3	0.26
Guelph.....	7,930	2,673	21.2	0.33	183	1.5	0.29
New Westminster.....	17,710	2,649	46.9	0.73	160	2.8	0.56
Kitchener and Waterloo.....	19,040	2,642	50.3	0.78	190	3.6	0.72
Cornwall.....	6,710	2,584	17.3	0.27	141	0.9	0.19
Peterborough.....	12,140	2,550	30.9	0.48	142	1.7	0.34
Hull.....	6,630	2,406	15.9	0.25	128	0.9	0.17
Total of Specified Cities.....	1,537,470	2,912	4,477.1	69.61	239	367.7	73.40
All Other Areas.....	686,620	2,813	1,931.4	30.03	190	130.2	25.98
Total Resident in Canada.....	2,224,090	2,881	6,408.5	99.64	224	497.9	99.38
Non-Resident Taxpayers							
British Empire.....	1,280	3,368	4.3	0.07	508	0.6	0.13
United States.....	6,030	2,762	16.7	0.26	379	2.3	0.46
Elsewhere.....	570	3,147	1.8	0.03	288	0.2	0.03
Grand Total.....	2,231,970	\$ 2,881	\$ 6,431.3	100.00%	\$ 224	\$ 501.0	100.00%

NOTE: For further information see Section III, page 116.

Statistics of General Interest

Active Taxable Companies Reporting a Profit By Income—1949							
INCOME CLASS	NUMBER	CURRENT YEAR PROFIT			INCOME TAX		
		Total Profit (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative	Total Tax (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative
Less than \$ 1,000.....	3,727	\$ 1.6	0.09%	0.09%	\$ 0.2	0.04%	0.04%
\$ 1,000— 2,000.....	2,398	3.5	0.18	0.27	0.5	0.08	0.12
2,000— 3,000.....	1,799	4.4	0.24	0.51	0.6	0.11	0.23
3,000— 4,000.....	1,537	5.3	0.29	0.80	0.8	0.14	0.37
4,000— 5,000.....	1,261	5.6	0.30	1.10	0.8	0.14	0.51
5,000— 10,000.....	4,461	32.5	1.75	2.85	4.9	0.85	1.36
10,000— 15,000.....	2,333	28.4	1.53	4.38	5.1	0.90	2.26
15,000— 20,000.....	1,357	23.4	1.26	5.64	5.2	0.91	3.17
20,000— 25,000.....	961	21.5	1.16	6.80	5.3	0.92	4.09
25,000— 50,000.....	2,437	86.8	4.67	11.47	23.3	4.09	8.18
50,000— 100,000.....	1,533	108.3	5.83	17.30	31.4	5.50	13.68
100,000— 250,000.....	1,269	196.9	10.60	27.90	60.4	10.60	24.28
250,000— 500,000.....	479	167.0	8.99	36.89	52.2	9.16	33.44
500,000—1,000,000.....	259	179.2	9.65	46.54	57.0	10.00	43.44
1,000,000—5,000,000.....	236	465.9	25.08	71.62	150.7	26.42	69.86
Over 5,000,000.....	44	527.1	28.38	100.00	171.8	30.14	100.00
Total.....	26,091	\$ 1,857.4	100.00%		\$ 570.2	100.00%	

NOTE: For further information see Section II, page 35.

Active Taxable Companies Reporting a Profit By Industrial Division—1949							
INDUSTRIAL DIVISION (Arranged in order of Average Profit)	NUMBER	CURRENT YEAR PROFIT			INCOME TAX		
		Average Profit	Total Profit (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Mining.....	444	\$ 293,869	\$ 130.5	7.02%	\$ 93,581	\$ 41.6	7.29%
Manufacturing.....	7,134	146,230	1,043.2	56.17	46,366	330.8	58.01
Public Utilities.....	1,250	94,943	118.7	6.39	29,938	37.4	6.56
Finance.....	3,295	39,431	129.9	7.00	10,633	35.0	6.15
Wholesale Trade.....	4,329	37,440	162.1	8.73	10,986	47.6	8.34
Construction.....	1,272	35,941	45.7	2.46	10,172	12.9	2.27
Retail Trade.....	5,139	32,995	169.6	9.13	9,609	49.4	8.66
Agriculture, Fishing and Forestry....	463	22,607	10.5	0.56	6,076	2.8	0.49
Service.....	2,760	17,110	47.2	2.54	4,601	12.7	2.23
Unclassified.....	5	7,000	0.0	0.00	1,800	0.0	0.00
Total.....	26,091	\$ 71,188	\$ 1,857.4	100.00%	\$ 21,854	\$ 570.2	100.00%

NOTE: For further information see Section II, page 35.

SECTION I
COLLECTION STATISTICS

TOTAL ANNUAL COLLECTIONS

The Taxation Division of the Department of National Revenue administers three Acts of the Government of Canada, namely:

"The Income Tax Act" enacted 1948,

"The Excess Profits Tax Act, 1940",

"The Dominion Succession Duty Act" enacted 1941.

The Income Tax Act became effective on January 1, 1949 and replaced the former Income War Tax Act which was originally enacted in 1917. During the war of 1914-18 there was also enacted the "Business Profits War Tax Act" the administration of which was eventually merged

with the Income War Tax Act administration. The Business Profits War Tax Act was substantially similar in intent to the recent Excess Profits Tax Act and in the table below the collections under the two Acts are placed in the same column but are so separated in time as to be clearly distinguishable insofar as revenues are concerned.

Annual collections under these Acts are given below on a Government Fiscal Year basis. All figures are given "net" after deducting refunds of any taxes in the same year and include any interest or penalty collected in addition to the tax.

TABLE A
ANNUAL COLLECTIONS OF THE TAXATION DIVISION
Department of National Revenue

Fiscal Year Ended March 31	Income Tax	Excess Profits Tax	Succession Duties	Total
	\$	\$	\$	\$
1917	—	12,506,517	—	12,506,517
1918	—	21,271,084	—	21,271,084
1919	9,349,720	32,970,062	—	42,319,782
1920	20,263,740	44,145,184	—	64,408,924
1921	46,381,824	40,841,401	—	87,223,225
1922	78,684,355	22,815,667	—	101,500,022
1923	59,711,538	13,031,462	—	72,743,000
1924	54,204,028	4,752,681	—	58,956,709
1925	56,248,043	2,704,427	—	58,952,470
1926	55,571,962	1,173,449	—	56,745,411
1927	47,386,309	710,102	—	48,096,411
1928	56,571,047	956,031	—	57,527,078
1929	59,422,323	455,232	—	59,877,555
1930	69,020,726	173,300	—	69,194,026
1931	71,048,022	34,430	—	71,082,452
1932	61,254,400	3,000	—	61,257,400
1933	62,066,697	54	—	62,066,751
1934	61,399,172	Nil	—	61,399,172
1935	66,808,066	"	—	66,808,066
1936	82,709,803	"	—	82,709,803
1937	102,365,242	"	—	102,365,242
1938	120,365,532	"	—	120,365,532
1939	142,026,138	"	—	142,026,138
1940	134,448,566	"	—	134,448,566
1941	248,143,022	23,995,269	—	272,138,291
1942	510,243,017	135,168,345	6,956,574	652,367,936
1943	910,188,672	454,580,677	13,273,483	1,378,042,832
1944	1,151,757,035	468,717,840	15,019,831	1,635,494,706
1945	1,072,758,068	465,805,356	17,250,798	1,555,814,222
1946	937,729,273	494,196,483	21,447,574	1,453,373,330
1947	963,458,245	448,697,443	23,576,071	1,435,731,759
1948	1,059,848,357	227,030,494	30,828,040	1,317,706,891
1949	1,297,999,404	44,791,918	25,549,777	1,368,341,099
1950	1,272,650,191	—1,788,387*	29,919,780	1,300,781,584
1951	1,513,135,510	10,140,910	33,599,089	1,556,875,509
Totals	12,455,218,047	2,969,880,431	217,421,017	15,642,519,495

*Debit amount, indicating that refunds were in excess of collections.

COST OF COLLECTIONS

The cost of collecting the revenues enumerated in Table "A" is given below. These costs include salaries, printing, travelling expenses, stationery, supplies, etc., but exclude building rentals and the rental value of

space occupied in Government-owned buildings. Refunds of taxes are deducted from collections and are therefore not included as a cost of administration.

TABLE B COST OF COLLECTIONS

Fiscal Year Ended March 31	Total Annual Collections	Total Annual Cost	Percentage Cost of Collection
	\$	\$	%
1917	12,506,517	58,175	0.46
1918	21,271,084	108,197	0.51
1919	42,319,782	495,798	1.17
1920	64,408,924	1,145,088	1.78
1921	87,223,225	1,953,988	2.24
1922	101,500,022	2,277,350	2.24
1923	72,743,000	2,040,461	2.80
1924	58,956,709	1,935,242	3.28
1925	58,952,470	1,693,025	2.87
1926	56,745,411	1,726,057	3.04
1927	48,096,411	1,719,760	3.58
1928	57,527,078	1,948,077	3.39
1929	59,877,555	2,124,910	3.55
1930	69,194,026	2,138,997	3.10
1931	71,082,452	2,156,439	3.03
1932	61,257,400	2,131,151	3.48
1933	62,066,751	1,964,326	3.16
1934	61,399,172	1,913,894	3.12
1935	66,808,066	1,969,808	2.95
1936	82,709,803	2,114,358	2.56
1937	102,365,242	2,132,280	2.08
1938	120,365,532	2,254,961	1.87
1939	142,026,138	2,425,700	1.70
1940	134,448,566	2,488,268	1.85
1941	272,138,291	2,891,438	1.06
1942	652,367,936	3,839,989	0.59
1943	1,378,042,832	5,442,752	0.39
1944	1,635,494,706	7,959,762	0.49
1945	1,555,814,222	9,926,241	0.64
1946	1,453,373,330	11,796,342	0.81
1947	1,435,731,759	13,734,591	0.96
1948	1,317,706,891	19,627,980	1.49
1949	1,368,341,099	28,061,931	2.05
1950	1,300,781,584	28,103,621	2.16
1951	1,556,875,509	25,174,064	1.62
Totals	15,642,519,495	199,475,021	1.28

COLLECTIONS UNDER THE INCOME TAX ACT SUBDIVIDED

The Income Tax Act levies several different taxes on incomes, a brief description of which follows below:

General Income Tax on Individuals—This constitutes the main source of personal income tax and is levied under Section 2 of the Act. The rates of tax are set forth in Section 31 of the Act. The detailed rates for the 1949 taxation year are given in Section III of this report, page 109. In the table on the following page, the collections under this heading have been subdivided to show the amounts collected by means of tax deductions at the source and by direct payments from the taxpayers.

General Income Tax on Corporations—This is levied under Section 2 of the Act at rates set forth in Section 36. The detailed rates for the 1949 taxation year are given in Section II of this report, page 26.

Non-Resident Tax—Taxes at rates varying from 5% to 15% are levied on non-residents of Canada in respect of income from Canada.

Under Section 96 of the Act a tax of 15% is levied on dividends, interest payable only in Canadian funds, estate or trust income, rents, royalties and certain other payments from Canadian debtors. In levying this tax there are certain qualifications, only a few of which are mentioned here. Interest on bonds issued or guaranteed by the Government of Canada is exempt from this tax. The interest from provincial bonds is taxed at 5%. Dividends to non-resident corporations in respect of shares in a subsidiary corporation are subject to tax at 5%. A 10% rate of tax is levied on income derived from the use of motion picture films produced or reproduced in Canada.

Gift Tax—Under Section 100 of the Act a tax is levied on gifts at rates varying from 10% to 28%.

National Defence Tax—Under Section 91 of The Income War Tax Act a "National Defence Tax" was imposed during the taxation years 1940 and 1941. It was cancelled as of January 1, 1942. For the Government fiscal years during which it was applicable the revenue from the National Defence Tax has been included in the

table on the following page under the heading General Income Tax payable by individuals.

Deferred Tax—During 1942 the collection of individual income tax was converted to the system of tax deductions at the source. In order to facilitate this conversion and to relieve the financial burden occasioned by it, the rates of taxation for the year 1942 were cut in half for the vast majority of taxpayers. In the case of those having investment income in excess of \$3,000 the 50% reduction of tax on such investment income was not granted. Instead, the payment of tax on half the investment income in excess of \$3,000 was "deferred" until the death of the taxpayer, at which time it became payable by his or her estate. Until April 30, 1944, those liable for the tax had the privilege of settling the liability immediately at a discount.

The above conditions became applicable to residents of Newfoundland for the 1949 taxation year and those liable for deferred tax were allowed to settle the payment at a discount on or before April 30, 1951.

Tax on Private Companies—In order to reduce the tax problem faced by family held corporations upon the death of a large shareholder, a special optional tax on Private Companies was introduced in 1945. Subject to certain technical limitations a Private Company is one having not more than 75 shareholders.

Under Section 96 of The Income War Tax Act, there was granted to Private Companies the right to **elect** to pay a tax on undistributed income accumulated by such companies up to December 31, 1939. The rates of tax were graduated from 15% up to 33% according to the undistributed income accruing to each shareholder. Having elected and paid the tax, the companies were then permitted to declare tax free dividends from the undistributed income. The option of such a company to elect ceased after December 31, 1947.

In 1950 further legislation was passed granting Private Companies the right, within certain limitations, to elect to pay tax at a flat rate of 15% on undistributed income on hand at the end of the 1949 taxation year and at the end of subsequent taxation years.

TABLE C
SUBDIVISION OF COLLECTIONS UNDER THE INCOME TAX ACT
(For Fiscal Years Ended March 31)

Year	General Income Tax				Non-Resident Tax	Gift Tax	Deferred Tax	Tax on Private Companies	Total Income Tax
	Individuals			Corporations					
	Direct Payments	Deductions at Source	Total						
	\$	\$	\$	\$	\$	\$	\$	\$	\$
1919	7,972,890	—	7,972,890	1,376,830	—	—	—	—	9,349,720
1920	13,195,314	—	13,195,314	7,068,426	—	—	—	—	20,263,740
1921	32,532,526	—	32,532,526	13,849,298	—	—	—	—	46,381,824
1922	39,820,597	—	39,820,597	38,863,758	—	—	—	—	78,684,355
1923	31,689,393	—	31,689,393	28,022,145	—	—	—	—	59,711,538
1924	25,657,335	—	25,657,335	28,546,693	—	—	—	—	54,204,028
1925	25,156,768	—	25,156,768	31,091,275	—	—	—	—	56,248,043
1926	23,849,475	—	23,849,475	31,722,487	—	—	—	—	55,571,962
1927	18,043,261	—	18,043,261	29,343,048	—	—	—	—	47,386,309
1928	23,222,891	—	23,222,891	33,348,156	—	—	—	—	56,571,047
1929	24,793,449	—	24,793,449	34,628,874	—	—	—	—	59,422,323
1930	27,237,502	—	27,237,502	41,783,224	—	—	—	—	69,020,726
1931	26,624,181	—	26,624,181	44,423,841	—	—	—	—	71,048,022
1932	24,772,846	—	24,772,846	36,481,554	—	—	—	—	61,254,400
1933	25,959,466	—	25,959,466	36,107,231	—	—	—	—	62,066,697
1934	29,183,715	—	29,183,715	27,385,822	4,829,635	—	—	—	61,399,172
1935	25,201,392	—	25,201,392	35,790,239	5,816,435	—	—	—	66,808,066
1936	32,788,746	—	32,788,746	42,518,971	7,207,601	194,485	—	—	82,709,803
1937	35,358,302	—	35,358,302	58,012,843	8,910,014	84,083	—	—	102,365,242
1938	40,070,942	—	40,070,942	69,768,605	10,152,088	373,897	—	—	120,365,532
1939	46,591,449	—	46,591,449	85,185,887	9,903,046	345,756	—	—	142,026,138
1940	45,008,858	—	45,008,858	77,920,002	11,121,632	398,074	—	—	134,448,566
1941	75,636,231	27,672,018	103,308,249†	131,565,710	13,042,216	226,847	—	—	248,143,022
1942	189,237,538	106,636,747	295,874,285†	185,835,699	28,268,775	264,258	—	—	510,243,017
1943	239,898,247	294,016,812	533,915,059†	347,969,723	28,080,797	223,093	—	—	910,188,672
1944	240,563,158	569,007,604	809,570,762	311,378,714	26,943,193	1,546,633	2,317,733	—	1,151,757,035
1945	284,150,772	479,745,550	763,896,322	276,403,849	28,599,137	532,599	3,326,161	—	1,072,758,068
1946	278,628,189	410,878,574	689,506,763	217,833,540	28,309,619	770,369	1,308,982	—	937,729,273
1947	274,934,904	417,054,327	691,989,231	196,819,253	30,136,146	1,538,888	1,002,027	41,972,700	963,458,245
1948	301,011,231	355,862,172	656,873,403	351,535,006	35,889,028	2,268,845	685,967	12,596,108	1,059,848,357
1949	331,584,607	428,567,362	760,151,969	488,549,610	43,445,764	1,632,930	778,617	3,440,514	1,297,999,404
1950	340,130,744	279,132,619	619,263,363	602,072,622	47,474,846	2,089,821	629,029	1,120,510	1,272,650,191
1951	312,298,241	336,364,413	648,662,654	711,576,735	61,610,319	3,118,019	548,007	87,619,776	1,513,135,510
Totals	3,492,805,160	3,704,938,198	7,197,743,358	4,654,779,670	429,740,291	15,608,597	10,596,523	146,749,608	12,455,218,047

† Includes National Defence Tax imposed under Section 91 of the Income War Tax Act.

THE EXCESS PROFITS TAX ACT, 1940

The Excess Profits Tax Act was imposed shortly after the outbreak of war in 1939 for the purpose of heavily taxing the business profits occurring in an expanded wartime economy. The Act applied to all forms of enterprise whether conducted within a corporate, partnership or sole proprietorship structure. The tax on partnerships or sole proprietorships was cancelled as of January 1,

1947, and the tax on corporations was cancelled as of January 1, 1948.

The debit amounts under this tax as shown in Tables D and E are the result of refunds arising out of renegotiation of war contracts.

For further details of the Excess Profits Tax Act, 1940 see "Taxation Statistics, 1949" pages 18 and 19.

TABLE D
TAX COLLECTIONS BY PROVINCES
1945 to 1951 Fiscal Years Inclusive

Province	Total Tax Collections						
	1945	1946	1947	1948	1949	1950	1951
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	—	4,163,949	11,088,279
Prince Edward Island.....	2,970,042	3,046,361	2,915,343	2,550,139	3,253,729	2,776,793	2,982,452
Nova Scotia.....	41,733,353	40,224,137	35,128,396	29,503,445	27,812,394	24,338,200	29,486,593
New Brunswick.....	27,794,305	28,144,892	26,105,998	23,486,674	24,475,101	19,054,472	20,305,258
Quebec.....	442,982,576	414,059,164	412,119,383	383,967,886	373,514,195	353,903,217	429,894,266
Ontario.....	748,320,240	667,777,586	652,465,484	581,873,930	622,954,410	600,544,274	740,106,446
Manitoba.....	78,540,011	77,370,179	76,562,499	66,726,446	66,481,275	62,328,349	70,338,444
Saskatchewan.....	23,797,179	29,814,571	31,877,724	33,670,718	33,336,070	36,258,273	31,139,066
Alberta.....	51,558,252	52,886,092	57,922,492	48,385,702	57,798,155	65,037,219	71,411,626
British Columbia.....	136,735,686	139,183,322	139,958,403	146,660,310	157,648,665	131,588,237	149,064,858
Yukon.....	1,311,028	793,791	678,505	807,850	963,248	762,434	1,058,101
Head Office.....	71,550	73,235	-2,468*	73,791	103,857	26,167	120
Totals.....	1,555,814,222	1,453,373,330	1,435,731,759	1,317,706,891	1,368,341,099	1,300,781,584	1,556,875,509
Individual Income Tax Collections							
	1945	1946	1947	1948	1949	1950	1951
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	—	2,188,507	4,200,783
Prince Edward Island.....	1,353,927	1,286,163	1,375,989	1,236,995	1,492,251	1,343,605	1,282,278
Nova Scotia.....	25,541,461	21,522,541	19,785,823	15,492,763	16,632,509	11,621,079	11,883,417
New Brunswick.....	13,947,842	13,381,600	13,640,645	11,853,532	13,538,598	9,270,221	8,803,053
Quebec.....	190,834,732	174,224,778	175,830,052	171,773,056	200,834,119	145,632,231	153,401,919
Ontario.....	364,791,086	316,744,114	314,936,991	302,406,377	351,530,077	284,791,892	308,090,948
Manitoba.....	36,867,765	36,599,998	36,565,759	33,095,159	35,637,261	32,634,012	30,687,268
Saskatchewan.....	17,703,639	22,487,369	23,435,170	22,893,141	25,450,279	28,534,241	23,322,388
Alberta.....	32,018,333	31,861,739	35,124,816	30,858,199	39,186,315	40,879,998	40,780,458
British Columbia.....	80,002,011	70,787,546	70,605,889	66,517,175	74,941,557	61,684,738	65,419,829
Yukon.....	809,903	581,050	668,039	714,356	855,476	656,636	790,193
Head Office.....	25,623	29,865	20,058	32,650	53,527	26,203	120
Totals.....	763,896,322	689,506,763	691,989,231	656,873,403	760,151,969	619,263,363	648,662,654
Corporation Income Tax Collections							
	1945	1946	1947	1948	1949	1950	1951
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	—	1,534,096	5,356,861
Prince Edward Island.....	630,623	714,670	681,755	686,984	1,400,810	1,046,929	1,198,674
Nova Scotia.....	3,810,146	4,504,076	4,433,202	7,711,449	9,828,863	12,313,045	12,686,307
New Brunswick.....	3,806,036	3,151,310	3,306,712	6,414,309	8,675,890	8,030,551	9,115,659
Quebec.....	107,639,412	72,989,429	52,621,486	107,480,594	132,155,096	178,763,722	216,842,374
Ontario.....	124,137,103	99,021,902	93,462,446	150,466,340	220,102,077	284,720,048	340,698,955
Manitoba.....	11,261,897	11,235,517	11,661,440	16,300,637	24,057,123	26,828,465	28,602,238
Saskatchewan.....	1,792,769	1,563,345	2,207,142	4,665,839	5,085,767	5,805,895	5,405,249
Alberta.....	7,252,753	5,469,692	5,578,262	9,127,855	13,482,064	20,882,364	22,587,275
British Columbia.....	15,933,254	19,158,666	22,920,812	48,621,456	73,624,408	62,044,168	68,923,315
Yukon.....	93,929	-18,437*	-31,478*	18,403	87,182	103,375	159,828
Head Office.....	45,927	43,370	-22,526*	41,140	50,330	-36*	—
Totals.....	276,403,849	217,833,540	196,819,253	351,535,006	488,549,610	602,072,622	711,576,735

*Debit amount, indicating that refunds were in excess of collections.

TABLE D—(Concluded)
TAX COLLECTIONS BY PROVINCES
1945 to 1951 Fiscal Years Inclusive

Province	Non-Resident Tax Collections						
	1945	1946	1947	1948	1949	1950	1951
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	—	355,264	1,279,872
Prince Edward Island.....	56,277	114,241	52,892	64,148	36,578	49,374	124,139
Nova Scotia.....	126,259	126,084	129,537	119,204	185,070	148,496	212,760
New Brunswick.....	70,360	55,383	42,208	36,039	99,268	100,725	126,607
Quebec.....	10,416,927	10,844,349	11,552,689	12,845,491	14,821,441	15,671,912	20,556,406
Ontario.....	15,134,538	14,687,960	15,152,136	19,668,662	24,094,315	26,822,046	34,146,686
Manitoba.....	1,151,682	959,527	1,078,856	1,359,456	2,004,250	1,880,523	2,216,699
Saskatchewan.....	121,259	124,614	146,354	168,346	172,044	146,479	155,295
Alberta.....	289,079	325,721	494,886	340,670	516,539	610,091	809,110
British Columbia.....	1,182,447	1,070,729	1,483,364	1,238,423	1,514,920	1,688,843	1,927,618
Yukon.....	50,309	1,011	3,224	48,589	1,339	1,093	55,127
Totals.....	28,599,137	28,309,619	30,136,146	35,889,028	43,445,764	47,474,846	61,610,319
Excess Profits Tax Collections							
	1945	1946	1947	1948	1949	1950	1951
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	—	—	662
Prince Edward Island.....	872,172	902,864	719,199	328,478	236,190	167,450	66,582
Nova Scotia.....	11,736,105	13,490,704	10,026,981	4,756,529	294,400	-383,277*	639,583
New Brunswick.....	9,485,724	10,844,277	7,733,973	4,194,833	616,730	847,974	-316,775*
Quebec.....	128,505,685	151,002,358	156,788,724	78,468,423	17,456,065	3,647,374	4,559,840
Ontario.....	232,896,414	223,634,790	187,263,399	86,534,093	12,501,137	-9,530,301*	3,549,776
Manitoba.....	28,787,713	28,089,644	25,920,940	14,592,878	3,259,643	-276,582*	663,884
Saskatchewan.....	3,942,569	5,363,786	5,436,755	4,938,309	2,014,626	937,037	385,632
Alberta.....	11,355,106	14,597,651	15,329,459	6,684,201	3,436,832	1,007,363	583,339
British Columbia.....	37,869,095	46,046,530	39,444,227	26,510,672	4,958,331	1,793,131	-36,591*
Yukon.....	354,773	223,879	33,786	22,078	17,964	1,444	44,978
Totals.....	465,805,356	494,196,483	448,697,443	227,030,494	44,791,918	-1,788,387*	10,140,910
Succession Duty Collections							
	1945	1946	1947	1948	1949	1950	1951
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	—	86,082	232,872
Prince Edward Island.....	46,133	26,085	29,030	54,361	38,784	145,990	79,100
Nova Scotia.....	437,017	555,258	347,798	1,206,125	825,074	601,340	1,009,428
New Brunswick.....	315,054	691,630	946,049	625,048	1,436,008	655,851	988,426
Quebec.....	4,410,013	4,568,285	7,025,416	7,807,023	5,405,580	9,093,781	6,319,126
Ontario.....	9,413,143	12,483,332	11,083,701	15,890,474	12,707,597	12,169,371	16,455,023
Manitoba.....	349,936	450,440	660,877	790,287	1,324,322	1,201,732	3,367,890
Saskatchewan.....	226,632	264,325	369,539	699,272	541,737	761,746	482,042
Alberta.....	594,371	609,274	482,006	1,003,977	1,049,531	1,481,254	1,839,099
British Columbia.....	1,456,385	1,794,485	2,631,655	2,747,214	2,219,856	3,722,747	2,818,109
Yukon.....	2,114	4,460	—	4,259	1,288	-114*	7,974
Totals.....	17,250,798	21,447,574	23,576,071	30,828,040	25,549,777	29,919,780	33,599,089

*Debit amount, indicating that refunds were in excess of collections.

TABLE E
COLLECTIONS 1950-51 FISCAL YEAR
By Districts and Provinces

Province and District	General Income Tax			
	Individuals		Total	Corporations
	Direct Payments	Tax Deductions at Source		
	\$	\$	\$	\$
Newfoundland:				
St. John's District.....	1,588,804.29	2,611,978.65	4,200,782.94	5,356,861.18
Prince Edward Island:				
Charlottetown District.....	1,051,837.29	230,441.26	1,282,278.55	1,198,673.75
Nova Scotia:				
Halifax District.....	5,650,937.87	3,242,196.39	8,893,134.26	11,875,390.13
Sydney District.....	1,675,094.51	1,315,188.06	2,990,282.57	810,916.44
Total.....	7,326,032.38	4,557,384.45	11,883,416.83	12,686,306.57
New Brunswick:				
Saint John District.....	4,508,610.43	4,294,442.41	8,803,052.84	9,115,658.98
Quebec:				
Quebec District.....	8,813,683.30	3,918,255.65	12,731,938.95	15,574,786.62
Sherbrooke District.....	3,449,181.91	2,334,690.90	5,783,872.81	3,335,951.24
Montreal District.....	59,772,854.71	75,113,252.39	134,886,107.10	197,931,635.90
Total.....	72,035,719.92	81,366,198.94	153,401,918.86	216,842,373.76
Ontario:				
Ottawa District.....	17,177,848.37	30,652,554.81	47,830,403.18	20,905,876.64
Kingston District.....	2,473,907.64	1,286,151.20	3,760,058.84	2,275,970.97
Belleville District.....	2,954,372.75	1,567,377.22	4,521,749.97	2,603,726.08
Toronto District.....	66,852,273.96	90,161,362.29	157,013,636.25	186,121,481.79
Hamilton District.....	21,304,463.98	26,708,778.86	48,013,242.84	63,172,892.48
Kitchener District.....	435,743.24	779,218.61	1,214,961.85	1,586,071.49
London District.....	18,236,460.71	20,957,451.87	39,193,912.58	59,665,865.85
Fort William District.....	3,355,285.54	3,187,696.88	6,542,982.42	4,367,070.11
Total.....	132,790,356.19	175,300,591.74	308,090,947.93	340,698,955.41
Manitoba:				
Winnipeg District.....	14,079,980.78	16,607,287.04	30,687,267.82	28,602,237.96
Saskatchewan:				
Regina District.....	10,738,535.70	2,927,892.53	13,666,428.23	3,597,607.11
Saskatoon District.....	8,438,527.44	1,217,432.30	9,655,959.74	1,807,642.15
Total.....	19,177,063.14	4,145,324.83	23,322,387.97	5,405,249.26
Alberta:				
Calgary District.....	16,837,224.44	7,118,637.14	23,955,861.58	13,530,269.12
Edmonton District.....	10,173,112.98	6,651,483.42	16,824,596.40	9,057,005.73
Total.....	27,010,337.42	13,770,120.56	40,780,457.98	22,587,274.85
British Columbia:				
Vancouver District.....	31,867,079.17	31,574,201.81	63,441,280.98	68,239,513.54
Victoria District.....	671,702.38	1,306,845.62	1,978,548.00	683,801.29
Total.....	32,538,781.55	32,881,047.43	65,419,828.98	68,923,314.83
Yukon.....	190,597.30	599,595.57	790,192.87	159,828.17
Head Office.....	120.00	—	120.00	—
Canada.....	312,298,240.69	336,364,412.88	648,662,653.57	711,576,734.72

TABLE E—(Concluded)
COLLECTIONS 1950-51 FISCAL YEAR
By Districts and Provinces

Non-Resident Tax	Gift Tax	Deferred Tax	Tax on Private Companies	Total Income Tax Act	Excess Profits Tax Act	Dominion Succession Duty Act	Grand Total
\$	\$	\$	\$	\$	\$	\$	\$
1,279,872.24	304.00	5,750.62	11,174.57	10,854,745.55	661.78	232,871.55	11,088,278.88
124,139.59	4,267.80	27.20	227,382.73	2,836,769.62	66,581.62	79,100.33	2,982,451.57
208,228.64 4,531.02	30,266.30 2,829.20	10,756.69 1,850.00	2,803,529.78 205,866.98	23,821,305.80 4,016,276.21	380,629.73 258,953.59	884,076.55 125,351.52	25,086,012.08 4,400,581.32
212,759.66	33,095.50	12,606.69	3,009,396.76	27,837,582.01	639,583.32	1,009,428.07	29,486,593.40
126,607.06	39,743.57	7,026.66	1,541,517.13	19,633,606.24	-316,774.90*	988,426.51	20,305,257.85
416,285.57 243,754.58 19,896,365.75	40,489.13 8,273.30 1,396,099.84	9,907.54 112.82 161,881.19	1,652,320.67 894,103.73 24,051,412.78	30,425,728.48 10,266,068.48 378,323,502.56	404,097.77 206,319.67 3,949,422.88	552,249.69 44,784.79 5,722,091.46	31,382,075.94 10,517,172.94 387,995,016.90
20,556,405.90	1,444,862.27	171,901.55	26,597,837.18	419,015,299.52	4,559,840.32	6,319,125.94	429,894,265.78
6,847,511.97 80,042.71 91,225.07 18,886,893.55 2,881,339.54 15,020.22 5,005,615.26 339,038.10	59,679.20 21,867.78 9,899.81 679,392.96 105,151.18 —217.50* 225,329.85 17,265.64	17,280.00 36,582.55 434.67 147,390.14 64,655.94 — 15,835.67 5,394.31	2,616,856.39 948,638.45 209,543.10 17,464,184.06 6,560,495.06 73,773.64 6,052,036.10 1,833,587.95	78,277,607.38 7,123,161.30 7,436,578.70 380,312,978.75 120,797,777.04 2,889,609.70 110,158,595.31 13,105,338.53	468,665.56 303,632.19 131,727.16 579,999.69 1,171,517.80 8,117.67 310,848.39 575,267.90	6,946,982.00 467,048.68 117,620.61 6,036,224.16 1,388,258.83 6,415.50 1,326,017.90 166,455.63	85,693,254.94 7,893,842.17 7,685,926.47 386,929,202.60 123,357,553.67 2,904,142.87 111,795,461.60 13,847,062.06
34,146,686.42	1,118,368.92	287,573.28	35,759,114.75	720,101,646.71	3,549,776.36	16,455,023.31	740,106,446.38
2,216,698.66	115,632.16	40,744.09	4,644,090.20	66,306,670.89	663,883.89	3,367,889.67	70,338,444.45
76,189.22 79,105.67	40,013.56 13,931.02	21.01 6.28	797,407.84 537,079.68	18,177,666.97 12,093,724.54	182,975.84 202,656.44	369,629.81 112,412.06	18,730,272.62 12,408,793.04
155,294.89	53,944.58	27.29	1,334,487.52	30,271,391.51	385,632.28	482,041.87	31,139,065.66
626,979.50 182,130.21	58,881.44 51,146.86	700.34 4,137.26	3,093,336.37 1,604,144.06	41,266,028.35 27,723,160.52	—42,342.63* 625,681.51	1,481,836.77 357,261.77	42,705,522.49 28,706,103.80
809,109.71	110,028.30	4,837.60	4,697,480.43	68,989,188.87	583,338.88	1,839,098.54	71,411,626.29
1,915,457.55 12,160.14	195,725.17 2,047.24	16,963.15 548.82	9,690,747.80 106,546.84	143,499,688.19 2,783,652.33	—42,373.73* 5,782.47	2,711,725.09 106,383.91	146,169,039.55 2,895,818.71
1,927,617.69	197,772.41	17,511.97	9,797,294.64	146,283,340.52	—36,591.26*	2,818,109.00	149,064,858.26
55,127.43	—	—	—	1,005,148.47	44,977.75	7,974.29	1,058,100.51
—	—	—	—	120.00	—	—	120.00
61,610,319.25	3,118,019.51	548,006.95	87,619,775.91	1,513,135,509.91	10,140,910.04	33,599,089.08	1,556,875,509.03

*Debit amount, indicating that refunds were in excess of collections.

SECTION II
CORPORATION STATISTICS

CORPORATION STATISTICS—1949 TAXATION YEAR

INTRODUCTION

A total of 49,136 T.2 corporation income tax returns for the taxation year 1949 has been received and analyzed statistically, constituting an increase of 2,476 over 1948. Included in this total were 2,575 returns of companies which are exempt from income tax, leaving a remainder of 46,561 companies which are legally taxable under the Income Tax Act.

The 1949 statistics are analyzed by industrial and income classes for Canada as a whole and, in lesser detail, for each province except Newfoundland as explained below. The provincial figures are compiled by assigning all taxes, income and balance sheet items of a given company to the province in which the return is filed. It is believed that this causes an unavoidable bias in favour of the two central provinces, Ontario and Quebec, as a result of many companies which operate across all Canada filing in either of these two provinces.

The detailed figures for 1949, contained in Tables A to I herein, exclude information on corporation returns totalling 256 filed in Newfoundland. The financial

statements filed with these returns in many cases covered the entire fiscal period of the corporation, in which case that portion of the revenues and charges relating to the period prior to April 1, 1949, applied to Newfoundland before it became a part of Canada. Hence the data for Newfoundland have not been incorporated in the tables following. A brief summary of information taken from the Newfoundland returns is given here. Returns were received from 7 exempt and 249 taxable corporations in Newfoundland. Of these corporations, 174 reported taxable income (Canada) in the amount of \$10,286,000 and Canadian income tax of \$1,830,000, while 82 corporations reported losses incurred amounting to \$827,000.

A record of the principal aggregate statistics since 1944, the first year of record, is given below. The figures in the following table, and in all subsequent tables in this section, are as declared by the taxpayer at the time of filing and before any adjustment which may subsequently be made by the District or Head Office assessing branches.

YEARLY RECORD OF PRINCIPAL AGGREGATE STATISTICS

(Excluding Exempt Companies)

Tax Year	COMPANIES REPORTING A PROFIT						COMPANIES REPORTING A LOSS		ALL COMPANIES		
	Number of Companies	Current Year Profit Declared	Less Prior Year Loss Deducted	Net Taxable Profit for the Year (Column 3 Minus 4)	Income Tax Declared	Excess Profits Tax Declared	Number of Companies	Current Year Loss Declared	Number of Companies (Column 2 Plus 8)	Total Current Year Profits Less Losses (Column 3 Minus 9)	Total Taxes Declared (Column 6 Plus 7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)		(\$000)		(\$000)	(\$000)
1944 ¹	20,023	1,194,113	2,794	1,191,319	213,097	461,839	7,709	37,856	27,732	1,156,257	674,936
1945	21,331	1,198,791	2,798	1,195,993	212,504	460,791	8,601	38,740	29,932	1,160,051	673,295
1946	23,563	1,392,956	5,559	1,387,397	245,246	421,378	9,742	59,422	33,305	1,333,534	666,624
1947	27,272	1,776,554	11,115	1,765,439	485,458	166,740	12,804	72,860	40,076	1,703,694	652,198
1948	27,997	1,945,957	14,036	1,931,921	568,259	19,867	16,323	91,612	44,320	1,854,345	588,126
1949	28,570	1,864,582	16,721	1,847,861	571,972	—	17,991	109,898	46,561	1,754,684	571,972

¹First Available Year.

BASIC INFORMATION AND DEFINITIONS

Companies Included—All companies filing a T.2 Corporation income tax return are included, whether taxable under the Act or exempt and whether recording a profit or a loss. The final date for filing 1949 returns was June 30, 1950. The statistical section held its records open until October 28, 1950, in order to include all late or amended returns, but any returns received after that date were excluded. A few companies, estimated at about 2%, were excluded as a result of this policy. Special efforts were made to secure returns for all substantial companies included in previous years. Cognizance was taken of amended returns where the change in income was \$5,000 or more.

Period Covered—The period covered is the 1949 taxation year which embraces all company returns for fiscal periods ending between January 1, 1949 and December 31, 1949.

Except where a company's fiscal year ends on December 31, 1949, the data pertain partially to the 1948 calendar year and partially to the 1949 calendar year. Income earned in 1948 was obtained by grouping companies with fiscal years ending in the same month and dividing the income between the two years in proportion to the number of months of the fiscal period falling within each year. The division between calendar years is shown in Table "D" herein.

Statistical Procedure—Information from T.2 income tax returns and attached financial statements is extracted by clerks of the statistical section and entered on a "transcript card". The task of condensing a diversity of accounting information into a standardized form for each company is facilitated by the use of a manual of general rules and procedures. Information on the transcript is transferred to punch cards, and thereafter the material is dealt with mechanically.

Fully Tabulated and Partially Tabulated Companies—A fully tabulated company is one for which the statistical section has the full tax, balance sheet and income items as set forth in Tables "H" and "I". A partially tabulated company is one for which only the tax and taxable income information have been recorded. With the exceptions indicated below, all companies are fully tabulated.

Returns not Fully Tabulated:

BANKS AND INSURANCE COMPANIES—Only the taxable income and tax liability are tabulated. Difficulties in handling the large balance sheet items to be recorded and the fact that the information is made public earlier and in greater detail from other sources render it impractical to duplicate the information in this report.

CO-OPERATIVES—Due to peculiarities of capital structure and lack of uniformity in presentation of accounts, the returns of co-operatives are not fully tabulated.

PERSONAL CORPORATIONS—Personal corporations are not fully tabulated because they are exempt from corporation tax under Section 61 of the Income Tax Act. The shareholders must concurrently pay individual income tax on the income of the Personal Corporation whether the income is distributed to them or not.

INCOMPLETE RETURNS—Returns with financial statements lacking or inadequate.

INACTIVE—For the purpose of this report, an inactive company is defined as one reporting a gross revenue, before deducting expenses of any nature, of less than \$2,000. An exception is made in the case of mining or oil development companies which are considered to be active if they spend \$2,000 or more on their property. An exception is also made in the case of investment trusts which are considered to be active if the balance sheet shows cash or marketable securities having a value of \$25,000 or more.

Continuity—Table "B" indicates the continuity of companies from 1948 to 1949. It is designed to reveal the numbers and types of businesses newly incorporated or newly reporting, and to balance the number of companies as between years. A brief description of the terms used follows:

NEW BUSINESSES—NEWLY INCORPORATED—These are independent new companies operating new businesses. They are distinguished from companies indicated in the next item in that these businesses are being undertaken for the first time.

PROPRIETORSHIPS, PARTNERSHIPS — NEWLY INCORPORATED—These are new companies organized to carry on, under corporate structure, business operations which were conducted previously by partners or sole proprietors. The business as such is not new but the legal incorporation is new.

CANADIAN SUBSIDIARIES INCORPORATED—This covers Canadian subsidiary companies organized to engage in a new type of business or to carry on the same business or to take over a part of the business of the parent company.

FOREIGN SUBSIDIARIES INCORPORATED—Any Canadian company organized by a foreign parent company is included here.

NEW SUCCESSOR CORPORATIONS—Companies organized to take over the business, or part of the business, of a predecessor company. These are not subsidiary companies.

ESTABLISHED COMPANIES NOT REPORTED FOR 1948—These are companies reporting for 1949 which were in existence in previous years but for which the 1948 return was not received prior to the statistical close-off date.

COMPANIES NOT REPORTING FOR 1949—This entry covers companies going out of business and companies included in 1948 statistics for which 1949 returns were not received prior to the statistical close. The number of companies in this category reflects the fact that the statistical closing date for 1949 was considerably earlier than for 1948, thus eliminating a number of companies which were carried in the 1948 statistics.

Ownership—Table "C" provides an analysis of companies by type of ownership. It is not always possible to allocate companies with absolute accuracy due to the scanty information on the return. Exempt companies, personal corporations and co-operatives are always clearly indicated. Public companies are defined as those in which there is direct or indirect public investment, and are so classified if shares are listed for sale on the financial markets. The remainder is classified as privately owned Canadian companies, except companies which are subsidiaries of British or foreign companies.

Industrial Classes—Each company has been assigned to an industrial classification by the statistical section on the basis of information given on the tax return. The structure of the codes is based on the "Industrial Classification Manual" issued by the Department of Labour but has been adapted in some respects to the requirements of this Department. The coding originally assigned to each company has been continued automatically unless there is evidence that a change is necessary.

In the case where a company's activities are diversified, its classification is based on the volume of sales.

Income Classes—Each company is coded to an income class on the basis of the amount of the current year profit reported by the company for the 1949 taxation year. Companies which reported expenses exactly equal to income and, therefore, show neither a profit nor a loss are coded as loss companies. Foreign business corporations are treated as profit companies because they all pay a \$100 filing fee.

Current Year Profit—Current year profit is the taxable profit declared by the company as being earned in the year under review which in this report is the 1949 taxation year. Non-taxable dividends received from other Canadian corporations are not included in this figure. The current year profit may be subject to a deduction for a loss sustained in any of the five preceding years, so that it does not necessarily represent the final taxable profit for the year.

In the case of exempt companies, the current year profit is the net income declared by the company.

Prior Year Loss—This figure represents the amount of loss for the 1944, 1945, 1946, 1947 or 1948 taxation years which, under Section 26 (d) of the Act, has been deducted from the current year (1949) profit in order to arrive at the net taxable income for 1949.

Net Taxable Income—This figure represents the amount of income subject to tax in the 1949 taxation year and consists of the current year profit less the prior year loss.

Current Year Loss—This represents the loss reported by the taxpayer during the 1949 taxation year, after deducting non-taxable dividends received from other Canadian corporations.

Loss Deducted from Prior Year Profit—This figure represents the loss reported by the taxpayer during the 1949 taxation year which has been carried back against the profits earned in the preceding year, thus qualifying the taxpayer for a rebate of tax paid upon the 1948 profit.

Loss Deductible from Future Profits—This figure represents loss reported during the 1949 taxation year which may be deducted from profits earned during the following five years.

Income Tax Declared—This is the income tax payable upon the net taxable income. If the company's fiscal period is wholly within the 1949 calendar year, the rate is 10% on the first \$10,000 of taxable income and 33% on the remainder. If a corporation is "related" to another corporation or corporations as defined in Section 36 (4) of the Act, only one of the group is taxable at the 10% rate on the first \$10,000 of income, the others being subject to the 33% rate on their entire income. If a portion of the company's fiscal period is in 1948, the company's taxable income is divided in proportion to the number of days in each calendar year and the 1948 portion is taxable at the 1948 rate of 30%. In case of a consolidated return the tax is increased by 2% of the consolidated taxable income. Non-resident owned investment companies are taxable at a 15% rate. In a few instances tax liability is reduced by tax credits for taxes paid abroad.

Cash—Cash includes cash on hand and in bank deposits after deducting outstanding cheques or bank overdrafts. Specific bank loans are not deducted from cash.

Government Securities—This classification is confined to bonds issued or guaranteed by the Government of Canada, and the refundable portion of the excess profits tax. Provincial or municipal securities are not included.

Other Securities—Other securities are interpreted as meaning all stocks, bonds, mortgages, notes, agreements for sale and all types of negotiable securities other than those issued or guaranteed by the Government of Canada.

Receivables—This figure covers accounts and bills receivable after deduction of reserve for bad debts. Loans to officers, shareholders or employees are not included.

Inventories—This includes office stationery and supplies, as well as merchandise. Merchandise inventories, consisting of raw materials, work in process and finished goods, are included at gross book value prior to any deduction for inventory reserve, the latter being entered as part of surplus.

Land—This classification is restricted to land and other non-depreciable natural resources. Mineral and oil resources and timber limits are treated as land.

Buildings and Equipment—This category covers all kinds of depreciable property. The figure is entered gross before depreciation.

Investment in Subsidiaries—This includes any investments, whether of long or short term, in affiliated, subsidiary or allied companies.

Other Assets—This figure covers any type of asset not shown elsewhere such as prepaid expenses, organization expenses, bond discount, goodwill, leases, cash surrender value of life insurance, loans to officers or shareholders. In the case of mining and oil companies, exploration and development expenses are recorded under this heading.

Bank Loans—Included here are all bank loans or credits extended by a banking institution. Cheques outstanding and overdrafts are deducted from the cash account but if the cash account will not cover the liability the remaining portion is entered under bank loans.

Payables—This category includes all accounts or bills payable received in the normal course of business, except taxes.

Tax Liabilities—This figure is composed of all types of taxes payable, whether municipal, provincial or federal taxes.

Other Liabilities—This category includes deferred income, deposits on contracts and loans received from officers or shareholders or affiliated companies.

Funded Debt—This classification includes all bonds, debentures, notes, mortgages or other contractual obligations having a term greater than one year.

Liability Reserves—These are reserves created to take care of expected future losses or liabilities, such as marine or fire insurance, company financed pensions, war contract renegotiation and reserves for injuries or damages. Liabilities for wages or taxes are shown as payables, or tax liabilities, even though they may carry the caption "reserve" in the balance sheet.

Depreciation and Depletion Reserves—This category includes depreciation, depletion or any other reserve set up to reflect the decline in value of a tangible asset except a bad debt reserve, investment reserve or inventory reserve.

Capital Stock—All classes of outstanding capital stock are included under this caption.

Surplus—Entered in this category are all classes of surplus accounts plus such reserve accounts designated as "general reserve", "contingency reserve", "bond redemption reserve", "inventory reserve" and refundable portion of excess profits tax. If a surplus account shows a debit balance the entry is made under deficit.

Deficit—Operating or capital deficits are entered here. If an operating deficit and a capital surplus exist simultaneously in the same balance sheet, the figures are offset and only a net deficit or net surplus is entered.

Gross Sales or Revenue—Due to the variety of methods of presenting accounts it has been difficult to follow an unvarying, consistent plan in extracting statistics covering gross sales or gross revenue. In general, gross sales are taken prior to deducting freight or transportation charges but after deducting discounts allowed, sales tax and sales rebates or refunds. To this figure is added investment and miscellaneous income and discounts earned on purchases.

Capital profits are not added to gross revenue. Inter-branch or interdepartmental sales are eliminated wherever possible. In the case of construction companies the gross profit on contracts is used without reference to the total value of construction work performed. In the case of financial concerns such as stock, bond, grain and real estate brokers or dealers the gross revenue from commissions is used.

Bond Interest Received—Self-explanatory.

Foreign Dividends Received—This figure represents dividends received from non-Canadian corporations. These are largely taxable dividends.

Canadian Dividends Received—These are dividends received from other Canadian corporations and are generally non-taxable.

Bond Interest Paid—Self-explanatory.

Depreciation Charged—The figure used here is the amount of depreciation claimed by the taxpayer as a deduction in determining net taxable income.

Depletion Charged—This represents depletion claimed by companies operating a mine, oil or gas wells, or timber limits.

Amortization—Amounts claimed as a deduction from income on account of write-offs of costs of such assets as roads, leasehold alterations and deferred development expenses of mining and oil companies.

Charitable Donations—The amount compiled under this heading was extracted from the profit and loss account or from statements of donations filed by the taxpayer.

Pension Payments Claimed—This represents the total of the amounts shown in Items 25 (j) (i) and 25 (j) (ii) (3) on the T.2 return. These two items are pension deductions claimed for current and past years respectively.

Dividends Charged—This figure covers the amount of dividends charged for the year in the profit and loss or surplus accounts. No distinction is made between cash or stock dividends or whether the dividend remained unpaid at the end of the year.

Fixed Assets Sold—This figure shows the cost price of those depreciable fixed assets which have been sold during the year for cash. Sales of land are not included, nor are sales of depreciable fixed assets in exchange for stock rather than cash.

Capital Expenditures—This figure has been compiled to indicate the annual capitalized expenditure on depreciable fixed assets. The information is extracted from the schedule of fixed assets and capital cost allowance. The acquisition of land is not normally included in this figure. In the case of mining and oil development companies, this figure includes the pre-production expenses incurred during the year.

TABLE A
General Statement of 49,136 Corporations Tabulated
1949 TAXATION YEAR

(All money figures in thousands of dollars)

	Total Number of Com- panies	Companies Reporting a Profit					Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Number of Com- panies	Current Year Loss
Companies Taxable Under the Income Tax Act			\$	\$	\$	\$		\$
Fully Tabulated.....	35,706	25,229	1,770,710	12,056	1,758,654	545,871	10,477	97,373
Not Fully Tabulated:								
Banks and Insurance Companies....	374	263	64,149	4,067	60,082	17,622	111	3,605
Incomplete Returns.....	1,387	599	22,506	372	22,134	6,693	788	3,845
Total Active Taxable Companies Excluding Co-operatives.....	37,467	26,091	1,857,365	16,495	1,840,870	570,186	11,376	104,823
Inactive Companies.....	6,437	725	314	45	269	42	5,712	3,220
Co-operatives.....	2,657	1,754	6,903	181	6,722	1,744	903	1,855
Total Taxable Companies.....	46,561	28,570	1,864,582	16,721	1,847,861	571,972	17,991	109,898
			\$	\$	\$	\$		\$
Companies Exempt Under the Income Tax Act								
Not Fully Tabulated:								
Personal Corporations.....	1,273	1,012	15,389	—	—	—	261	411
Other Exempt Companies (1).....	1,302	660	5,953	—	—	10	642	2,038
Total Exempt Companies.....	2,575	1,672	21,342	—	—	10	903	2,449
Grand Total—Taxable and Exempt...	49,136	30,242	1,885,924	16,721	1,847,861	571,982	18,894	112,347

(1) Includes foreign business corporations paying \$100 filing fee which is recorded here as tax declared.

TABLE B

**Analysis of Corporation Returns by Historical Continuity and
Reconciliation with Last Year's Record**

(All money figures in thousands of dollars)

	Total Number of Com- panies	Companies Reporting a Profit			Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Income Tax Declared	Number of Com- panies	Current Year Loss
Companies Reporting for 1949.....	49,136	30,242	\$ 1,885,924	\$ 571,983	18,894	\$ 112,347
Companies Reporting for 1948.....	46,660	29,546	1,958,977	568,269	17,114	92,295
Net Increase From 1948 to 1949.....	2,476	696	—73,053	3,714	1,780	20,052
Analysis of Continuity During the Year:						
New Businesses—Newly Incorporated.....	2,580	917	6,711	1,536	1,663	5,934
Proprietorships, Partnerships—Newly Incorporated..	1,564	1,011	8,854	1,991	553	2,083
Canadian Subsidiaries Incorporated.....	41	14	314	93	27	112
Foreign Subsidiaries Incorporated.....	192	57	566	127	135	1,007
New Successor Corporations.....	174	102	3,168	901	72	921
Established Companies Not Reported for 1948.....	2,345	735	6,122	1,182	1,610	3,682
Less Companies Not Reporting for 1949.....	4,420					
Net Increase During the Year.....	2,476					

TABLE C

**Analysis of Corporation Returns by Type of Owner
1949 TAXATION YEAR**

(All money figures in thousands of dollars)

	Total Number of Com- panies	Companies Reporting a Profit			Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Income Tax Declared	Number of Com- panies	Current Year Loss
Public Companies.....	3,355	1,482	\$ 903,397	\$ 290,261	1,873	\$ 17,898
Private Companies.....	37,563	23,371	573,974	160,748	14,192	67,959
Canadian Co-operatives.....	2,971	1,927	7,408	1,709	1,044	2,336
Exempt Companies.....	924	449	2,409	71	475	982
Personal Corporations.....	1,273	1,012	15,389	1	261	411
American Subsidiaries.....	2,422	1,588	347,609	109,618	834	14,005
British Subsidiaries.....	499	336	30,626	8,242	163	5,992
Foreign Subsidiaries.....	129	77	5,112	1,333	52	2,764
Grand Total.....	49,136	30,242	1,885,924	571,983	18,894	112,347

TABLE D
Allocation and Record of Income by Calendar Years

(All money figures in thousands of dollars)

	Companies Reporting a Profit						Companies Reporting a Loss		
	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Per Cent of Total	Income Tax Declared	Excess Profits Tax Declared	Current Year Loss	Loss Deducted From Prior Year Profit	Loss Deductible From Future Profits
Allocation of 1949 Taxation Year Income by Calendar Years									
1948 Calendar Year.....	\$ 288,848	\$ 3,122	\$ 285,726	% 15.5	\$ 83,321	\$ —	\$ 21,076	\$ 1,078	\$ 19,998
1949 Calendar Year.....	1,575,734	13,599	1,562,135	84.5	488,651	—	88,822	3,712	85,110
1949 Taxation Year.....	1,864,582	16,721	1,847,861	100.0	571,972	—	109,898	4,790	105,108
Allocation of 1948 Taxation Year Income by Calendar Years (as previously reported)									
1947 Calendar Year.....	\$ 288,296	\$ 2,079	\$ 286,217	% 14.8	\$ 83,575	\$ 19,867	\$ 15,657	\$ 585	\$ 15,072
1948 Calendar Year.....	1,657,661	11,957	1,645,704	85.2	484,684	—	75,955	2,837	73,118
1948 Taxation Year.....	1,945,957	14,036	1,931,921	100.0	568,259	19,867	91,612	3,422	88,190
Resulting Combined 1948 Calendar Year Income									
1949 Taxation Year.....	\$ 288,848	\$ 3,122	\$ 285,726	% 14.8	\$ 83,321	\$ —	\$ 21,076	\$ 1,078	\$ 19,998
1948 Taxation Year.....	1,657,661	11,957	1,645,704	85.2	484,684	—	75,955	2,837	73,118
1948 Calendar Year.....	1,946,509	15,079	1,931,430	100.0	568,005	—	97,031	3,915	93,116
Record of Income by Calendar Years									
1944 Calendar Year.....	\$ 1,215,330	\$ 2,659	\$ 1,212,671		\$ 216,947	\$ 470,498	\$ 37,090	\$ 836	\$ 36,254
1945 Calendar Year.....	1,211,625	2,981	1,208,644		214,815	460,977	40,829	1,700	39,129
1946 Calendar Year.....	1,436,193	6,433	1,429,760		252,573	404,894	60,361	5,037	55,324
1947 Calendar Year.....	1,794,419	11,505	1,782,914		520,670	110,553	75,970	3,169	72,801
1948 Calendar Year.....	1,946,509	15,079	1,931,430		568,005	—	97,031	3,915	93,116

EXPLANATORY NOTE:—As indicated in the introductory text to Section II under "Period Covered", the 1949 taxation year includes any company fiscal year ending between January 1—December 31, 1949 and the data pertain partially to the 1948 calendar year and partially to the 1949 calendar year.

In the first section of the table above the income of the 1949 taxation year has been allocated to the calendar year in which it was earned. A similar sub-division was published a year ago in respect of the 1948 taxation year and is included again as section two.

The third section of the table combines the income for the 1948 calendar year, some of which was reported in the 1948 taxation year and the remainder in the 1949 taxation year.

TABLE E
Distribution of 37,467 Active Taxable Companies by Industrial Divisions
and Major Industrial Classes—Co-operatives Excluded
1949 TAXATION YEAR

(All money figures in thousands of dollars)

Industrial Division Major Industrial Class	Companies Reporting a Profit					Companies Reporting a Loss	
	Number of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Number of Companies	Current Year Loss
		\$	\$	\$	\$		\$
Agriculture, Fishing and Forestry:							
General Agriculture.....	143	2,463	161	2,302	612	126	1,103
Specialized Agriculture.....	69	979	44	935	239	58	240
Fishing.....	30	1,053	1	1,052	317	16	188
Forestry.....	221	5,972	231	5,741	1,645	150	1,965
Total Agriculture, Fishing and Forestry.....	463	10,467	437	10,030	2,813	350	3,496
Mining:							
Gold Mining.....	44	14,735	1,339	13,396	4,221	37	3,106
Other Metal Mining.....	18	95,063	31	95,032	31,270	9	257
Coal Mining.....	58	5,785	212	5,573	1,738	40	845
Oil, Gas and Nap' tha.....	59	3,374	261	3,113	948	85	2,065
Oil & Gas Royalty Syndicates-Trustee Returns...	103	959	4	955	190	42	102
Other Non-Metallic Minerals.....	92	5,198	173	5,025	1,542	66	672
Mining Development Companies.....	(a)	—	—	—	—	356	427
Oil Development Companies.....	4	6	3	3	—	113	811
General Prospecting and Mining Service.....	66	5,358	37	5,321	1,641	68	886
Total Mining.....	444	130,478	2,060	128,418	41,550	816	9,171
Manufacturing:							
Meat Packing.....	59	9,132	2	9,130	2,742	27	605
Dairy Products.....	97	3,885	15	3,870	1,164	61	321
Canning and Preserving Fruits and Vegetables....	84	6,625	118	6,507	1,973	60	608
Grain Mill Products.....	102	11,920	2	11,918	3,733	50	771
Bakery Products.....	129	8,911	14	8,897	2,786	61	756
Sugar Refining.....	8	7,799	—	7,799	2,522	—	—
Confectionery and Related Products.....	58	7,224	18	7,206	2,285	37	1,184
Non-Alcoholic Beverages.....	85	13,570	71	13,499	4,344	58	409
Alcoholic Beverages.....	86	59,441	3	59,438	19,082	13	174
Miscellaneous Food Products.....	83	8,683	137	8,546	2,693	40	333
Tobacco.....	24	13,406	76	13,330	4,343	13	211
Fish Canning and Curing.....	51	3,313	18	3,295	990	31	187
Cotton Textile Mills.....	65	19,394	1	19,393	6,671	13	226
Rayon and Silk Textile Mills.....	24	8,697	5	8,692	2,765	8	80
Woollen and Worsted Textile Mills.....	55	4,797	13	4,784	1,473	33	1,341
Knitting Mills.....	128	21,414	56	21,358	6,804	31	397
Other Textile Mill Products.....	159	12,761	31	12,730	3,930	61	775
Apparel and Finished Textile Goods.....	920	18,567	255	18,312	4,956	295	2,263
Fur Goods and Products.....	97	1,050	70	980	248	45	392
Sawmills.....	311	24,179	179	24,000	7,480	203	3,277
Planing and Plywood Mills.....	175	11,358	23	11,335	3,467	56	759
Furniture.....	218	10,413	112	10,301	3,088	102	1,419
Wooden Containers.....	66	3,999	19	3,980	1,182	22	157
Morticians Goods.....	20	521	2	519	151	(a)	—
Miscellaneous Wood Products.....	95	2,934	80	2,854	845	53	522
Pulp and Paper Mills.....	59	148,219	—	148,219	48,994	13	1,983
Converted Paper Products.....	164	14,719	179	14,540	4,551	48	657
Newspapers.....	156	16,030	7	16,023	5,040	66	959
Periodicals.....	40	687	145	542	135	28	346
Book Publishing and Printing.....	70	1,390	16	1,374	377	36	294
Commercial Printing.....	387	8,694	71	8,623	2,402	96	282
Miscellaneous Printing and Service.....	77	3,512	32	3,480	1,043	18	146
Paints and Varnishes.....	74	5,655	46	5,609	1,720	23	209

(a) Grouped elsewhere to conceal identity.

TABLE E—(Cont'd)
Distribution of 37,467 Active Taxable Companies by Industrial Divisions
and Major Industrial Classes—Co-operatives Excluded
1949 TAXATION YEAR

(All money figures in thousands of dollars)

Industrial Division Major Industrial Class	Companies Reporting a Profit					Companies Reporting a Loss	
	Number of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Number of Companies	Current Year Loss
		\$	\$	\$	\$		\$
Drugs and Toilet Preparations.....	202	14,935	169	14,766	4,476	137	1,788
Industrial Chemicals.....	89	36,939	23	36,916	11,774	33	1,049
Miscellaneous Chemical Products.....	107	9,850	102	9,748	3,068	57	1,333
Fabricated Chemical Products and Plastics.....	20	793	36	757	230	17	190
Petroleum Refining.....	14	23,732	—	23,732	7,099	11	316
Paving and Miscellaneous Petroleum Products....	17	6,192	1	6,191	2,001	3	10
Rubber and Rubber Products.....	31	5,561	16	5,545	1,769	13	990
Leather and Leather Products.....	266	8,162	96	8,066	2,294	104	1,527
Glass and Glass Products.....	34	6,757	87	6,670	2,128	12	546
Cement, Gypsum and Plaster Products.....	67	17,408	12	17,396	5,606	41	178
Structural Clay Products and Pottery.....	66	5,073	24	5,049	1,568	23	211
Other Non-Metallic Mineral Products.....	71	9,873	6	9,867	3,142	22	205
Ordnance and Accessories.....	13	3,144	43	3,101	989	(a)	—
Primary Iron and Steel Products.....	82	50,307	20	50,287	16,343	20	170
Tin Cans, Metal Stampings and Structural Products.....	92	19,227	61	19,166	6,153	17	133
Wire, Tools, Cutlery and Hardware.....	91	10,463	16	10,447	3,268	25	213
Heating Apparatus and Sanitary Ware.....	100	20,000	32	19,968	6,415	24	212
Miscellaneous Iron and Steel Products.....	66	6,623	10	6,613	2,064	21	137
Non-Ferrous Smelting, Refining and Rolling.....	69	41,477	13	41,464	13,599	28	893
Other Non-Ferrous Metal Products.....	230	13,024	105	12,919	3,928	77	563
Agricultural Machinery.....	26	38,638	—	38,638	12,545	17	238
Industrial Construction and Mining Machinery...	394	33,391	194	33,197	10,392	181	2,503
Office and Store Machines.....	20	5,394	13	5,381	1,693	4	64
Household and Service Industry Machines.....	39	13,969	28	13,941	4,498	19	320
Electrical Machinery and Appliances.....	174	46,055	79	45,976	14,882	54	2,864
Transportation Equipment except Automobiles...	101	19,301	762	18,539	5,880	59	826
Automobiles, Parts and Equipment.....	68	68,589	75	68,514	22,450	20	260
Miscellaneous Manufacturing.....	359	15,426	276	15,150	4,544	172	1,908
Total Manufacturing.....	7,134	1,043,202	4,115	1,039,087	330,777	2,912	41,690
Construction:							
General Construction.....	825	39,419	1,193	38,226	11,440	273	3,880
Residential Construction.....	439	6,133	154	5,979	1,452	180	781
Prefabricated Houses.....	8	165	1	164	47	—	—
Total Construction.....	1,272	45,717	1,348	44,369	12,939	453	4,661
Public Utilities:							
Electric Light and Power.....	83	28,159	10	28,149	9,188	15	36
Gas and Steam Heat Distribution.....	50	8,440	46	8,394	2,624	33	170
Air Transportation.....	26	229	87	142	29	63	534
Water Transportation.....	195	19,940	297	19,643	6,241	142	3,472
Steam Railways.....	22	18,363	4	18,359	6,011	13	1,549
Street Car and Electric Railways.....	8	5,189	14	5,175	1,695	4	460
Highway Transportation.....	468	9,202	175	9,027	2,508	300	2,318
Grain Elevators.....	31	5,686	46	5,640	1,795	10	639
Other Storage.....	112	1,368	26	1,342	355	54	194
Telephones.....	90	15,871	3	15,868	5,190	39	52
Other Communications.....	76	2,383	135	2,248	652	38	369
Other Public Utilities.....	89	3,849	67	3,782	1,135	44	379
Total Public Utilities.....	1,250	118,679	910	117,769	37,423	755	10,172

(a) Grouped elsewhere to conceal identity.

TABLE E—(Concluded)
Distribution of 37,467 Active Taxable Companies by Industrial Divisions
and Major Industrial Classes—Co-operatives Excluded
1949 TAXATION YEAR

(All money figures in thousands of dollars)

Industrial Division Major Industrial Class	Companies Reporting a Profit					Companies Reporting a Loss	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Number of Com- panies	Current Year Loss
		\$	\$	\$	\$		\$
Wholesale Trade:							
Farm Products and Foodstuffs.....	674	23,330	63	23,267	6,859	251	2,614
Clothing, Shoes and Dry Goods.....	363	8,292	20	8,272	2,292	158	866
Drugs.....	142	4,645	78	4,567	1,349	77	537
Hardware, Lumber and Building Materials.....	647	35,658	63	35,595	10,743	181	1,352
Plumbing and Heating.....	301	6,275	80	6,195	1,683	73	275
Machinery, Electrical Equipment and Parts.....	638	32,882	135	32,747	9,918	207	2,154
Motor Vehicles and Accessories.....	205	14,064	27	14,037	4,346	64	749
Other Wholesale Trade.....	1,111	32,357	369	31,988	9,303	458	2,564
Agencies.....	248	4,575	97	4,478	1,065	148	473
Total Wholesale Trade.....	4,329	162,078	932	161,146	47,558	1,617	11,584
Retail Trade:							
Foodstuffs.....	261	11,908	18	11,890	3,600	139	475
Dairies.....	138	3,675	64	3,611	1,054	75	356
Clothing, Shoes and Dry Goods.....	985	13,348	326	13,022	3,461	326	1,021
Drugs.....	248	2,314	7	2,307	596	63	127
Furniture.....	316	7,379	12	7,367	2,040	83	291
Hardware, Lumber and Building Materials.....	742	17,112	41	17,071	4,773	171	650
Motor Vehicles and Accessories.....	932	35,995	37	35,958	10,416	187	832
Gasoline and Oil.....	102	3,213	70	3,143	968	46	97
Fuel and Ice.....	328	7,389	53	7,336	2,129	109	332
Department and Variety Stores.....	147	54,614	25	54,589	16,990	25	559
Other Retail Trade.....	940	12,615	82	12,533	3,356	360	1,641
Total Retail Trade.....	5,139	169,562	735	168,827	49,383	1,584	6,381
Service:							
Professional Service.....	180	1,815	48	1,767	418	119	484
Recreational Service.....	512	15,865	255	15,610	4,674	265	1,116
Business Service.....	338	5,419	112	5,307	1,457	156	517
Hotels, Tourist Lodges and Camps.....	464	10,329	105	10,224	2,866	243	1,186
Laundries, Cleaning and Pressing.....	205	2,168	83	2,085	495	111	579
Undertaking.....	80	774	18	756	155	22	47
Restaurants, Cafes and Taverns.....	371	3,841	122	3,719	938	270	864
Other Personal Service.....	111	988	29	959	236	59	123
Repair and Miscellaneous Service.....	499	6,024	54	5,970	1,459	213	500
Total Service.....	2,760	47,223	826	46,397	12,698	1,458	5,416
Finance:							
Chartered Banks and Life, Fire, Casualty and other Insurance Carriers.....	265	64,152	4,067	60,085	17,622	110	3,605
Trust Companies.....	50	5,918	3	5,915	1,856	8	127
Mortgage and Loans.....	55	5,304	35	5,269	1,671	5	368
Insurance Agents.....	495	5,051	156	4,895	1,201	152	333
Personal and Business Credit.....	144	13,210	36	13,174	4,273	27	135
Investment, Trust and Holding Companies.....	442	10,575	125	10,450	2,850	309	4,444
Stock, Bond and Commodity Dealers.....	166	2,837	233	2,604	710	109	774
Real Estate Finance, Operation and Agencies.....	1,491	14,967	476	14,491	3,698	673	2,380
Non-Resident Owned Investment Corporations.....	187	7,910	—	7,910	1,155	19	52
Total Finance.....	3,295	129,924	5,131	124,793	35,036	1,412	12,218
Companies Not Elsewhere Classified.....	5	35	1	34	9	19	34
TOTAL—ALL COMPANIES.....	26,091	1,857,365	16,495	1,840,870	570,186	11,376	104,823

TABLE F
Distribution of Taxable Co-operative Companies Reporting a Profit
by Provinces, Industrial Divisions and Income Classes
1949 TAXATION YEAR

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared
PROVINCES					
		\$	\$	\$	\$
Prince Edward Island.....	26	53	3	50	11
Nova Scotia.....	101	203	2	201	43
New Brunswick.....	42	90	5	85	19
Quebec.....	452	1,063	31	1,032	251
Ontario.....	249	1,576	51	1,525	347
Manitoba.....	280	1,039	51	988	274
Saskatchewan.....	392	2,077	12	2,065	600
Alberta.....	138	584	5	579	156
British Columbia.....	74	218	21	197	43
Total.....	1,754	6,903	181	6,722	1,744
INDUSTRIAL DIVISIONS					
		\$	\$	\$	\$
Agriculture, Fishing and Forestry.....	40	44	6	38	6
Mining.....	(a)	—	—	—	—
Manufacturing.....	322	565	29	536	101
Construction.....	3	1	—	1	—
Public Utilities.....	196	1,988	6	1,982	609
Wholesale Trade.....	217	916	26	890	225
Retail Trade.....	870	1,028	37	991	160
Service.....	13	23	1	22	3
Finance.....	93	2,338	76	2,262	640
Unclassified.....	—	—	—	—	—
Total.....	1,754	6,903	181	6,722	1,744
INCOME CLASSES					
		\$	\$	\$	\$
Less than \$1,000.....	1,147	463	23	440	65
\$ 1,000-\$ 2,000.....	284	389	28	361	58
2,000- 3,000.....	103	249	10	239	40
3,000- 4,000.....	50	173	19	154	24
4,000- 5,000.....	37	166	12	154	20
5,000- 10,000.....	65	459	40	419	58
10,000- 15,000.....	23	282	3	279	46
15,000- 20,000.....	3	52	—	52	11
20,000- 25,000.....	4	87	—	87	22
25,000- 50,000.....	20	674	42	632	171
50,000- 100,000.....	10	706	4	702	211
100,000- 250,000.....	4	524	—	524	163
250,000- 500,000.....	4	2,679	—	2,679	855
500,000- 1,000,000.....					
1,000,000- 5,000,000.....					
Over 5,000,000.....					
Total.....	1,754	6,903	181	6,722	1,744

(a) Grouped elsewhere to conceal identity.

TABLE G
Provincial Distribution of 26,091 Active Taxable Companies Reporting a Profit
by Income Classes and Industrial Divisions
1949 TAXATION YEAR

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Number of Companies	Current Year Profit	Income Tax Declared
	CANADA			PRINCE EDWARD ISLAND		
		\$	\$		\$	\$
Less than \$1,000.....	3,727	1,619	204	25	12	2
\$ 1,000-\$ 2,000.....	2,398	3,475	472	17	24	3
2,000- 3,000.....	1,799	4,400	635	13	32	5
3,000- 4,000.....	1,537	5,318	780	11	40	6
4,000- 5,000.....	1,261	5,640	816	10	45	6
5,000- 10,000.....	4,461	32,536	4,850	27	209	31
10,000- 15,000.....	2,333	28,398	5,133	13	162	30
15,000- 20,000.....	1,357	23,427	5,170	7	122	22
20,000- 25,000.....	961	21,527	5,258	3	66	15
25,000- 50,000.....	2,437	86,806	23,304	12	441	94
50,000- 100,000.....	1,533	108,250	31,393	12	850	217
100,000- 250,000.....	1,269	196,930	60,440	9	1,393	302
250,000- 500,000.....	479	166,948	52,232			
500,000- 1,000,000.....	259	179,181	57,026	4	1,312	197
1,000,000- 5,000,000.....	236	465,853	150,645			
Over 5,000,000.....	44	527,057	171,828			
Total.....	26,091	1,857,365	570,186	163	4,708	930
Agriculture, Fishing and Forestry.....	463	10,467	2,813			
Mining.....	444	130,478	41,550			
Manufacturing.....	7,134	1,043,202	330,777			
Construction.....	1,272	45,717	12,939			
Public Utilities.....	1,250	118,679	37,423			
Wholesale Trade.....	4,329	162,078	47,558			
Retail Trade.....	5,139	169,562	49,383			
Service.....	2,760	47,223	12,698			
Finance.....	3,295	129,924	35,036			
Unclassified.....	5	35	9			
Total.....	26,091	1,857,365	570,186	163	4,708	930
	NOVA SCOTIA			NEW BRUNSWICK		
		\$	\$		\$	\$
Less than \$1,000.....	151	68	9	99	41	5
\$ 1,000-\$ 2,000.....	116	172	23	76	109	13
2,000- 3,000.....	74	177	26	57	142	23
3,000- 4,000.....	60	206	35	46	162	26
4,000- 5,000.....	43	191	27	33	146	21
5,000- 10,000.....	162	1,165	181	127	957	158
10,000- 15,000.....	92	1,120	212	51	639	129
15,000- 20,000.....	64	1,100	239	27	468	114
20,000- 25,000.....	37	826	199	24	536	133
25,000- 50,000.....	97	3,350	896	58	2,152	599
50,000- 100,000.....	43	3,007	855	22	1,647	500
100,000- 250,000.....	25	3,633	1,089	26	4,123	1,284
250,000- 500,000.....	8	2,683	873	8	2,382	749
500,000- 1,000,000.....	3	1,903	607	3	2,110	689
1,000,000- 5,000,000.....	4	17,520	5,975	4	6,767	2,199
Over 5,000,000.....						
Total.....	979	37,121	11,246	661	22,381	6,642
Agriculture, Fishing and Forestry.....	24	1,066	317	14	252	68
Mining.....	11	686	214	4	258	72
Manufacturing.....	169	22,035	7,239	140	10,223	3,208
Construction.....	46	1,356	354	48	1,192	339
Public Utilities.....	65	2,764	822	36	1,765	540
Wholesale Trade.....	140	2,941	773	108	3,606	1,036
Retail Trade.....	344	3,983	1,001	196	4,188	1,162
Service.....	91	763	165	45	546	145
Finance.....	89	1,527	361	70	351	72
Unclassified.....	—	—	—	—	—	—
Total.....	979	37,121	11,246	661	22,381	6,642

TABLE G—(Cont'd)
Provincial Distribution of 26,091 Active Taxable Companies Reporting a Profit
by Income Classes and Industrial Divisions
1949 TAXATION YEAR
(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Number of Companies	Current Year Profit	Income Tax Declared
	QUEBEC			ONTARIO		
		\$	\$		\$	\$
Less than \$1,000.....	1,033	452	57	1,092	471	57
\$ 1,000-\$ 2,000.....	673	966	131	700	1,018	133
2,000- 3,000.....	484	1,175	159	546	1,351	186
3,000- 4,000.....	426	1,477	203	465	1,604	234
4,000- 5,000.....	329	1,471	204	399	1,788	254
5,000- 10,000.....	1,210	8,793	1,244	1,518	11,145	1,625
10,000- 15,000.....	599	7,343	1,262	792	9,656	1,751
15,000- 20,000.....	342	5,939	1,288	511	8,828	1,923
20,000- 25,000.....	233	5,239	1,269	379	8,517	2,084
25,000- 50,000.....	636	22,362	5,894	1,019	36,807	9,851
50,000- 100,000.....	391	27,548	7,872	684	48,253	14,034
100,000- 250,000.....	315	47,856	14,423	625	98,086	30,423
250,000- 500,000.....	118	41,805	12,853	250	87,222	27,661
500,000- 1,000,000.....	76	51,743	16,388	119	83,297	26,382
1,000,000- 5,000,000.....	68	136,704	44,538	121	236,257	76,051
Over 5,000,000.....	17	197,011	64,660	23	257,691	83,110
Total.....	6,950	557,884	172,445	9,243	891,991	275,759
Agriculture, Fishing and Forestry.....	36	623	160	83	1,884	481
Mining.....	38	4,856	1,420	100	57,488	18,497
Manufacturing.....	2,291	361,375	115,691	3,156	541,256	171,054
Construction.....	364	12,201	3,462	448	17,168	4,747
Public Utilities.....	267	46,290	14,941	371	36,217	11,326
Wholesale Trade.....	1,398	41,606	11,812	1,483	66,953	19,927
Retail Trade.....	1,060	27,746	7,823	1,620	88,342	26,572
Service.....	591	10,714	2,904	920	22,998	6,481
Finance.....	903	52,472	14,232	1,059	59,651	16,665
Unclassified.....	2	1	—	3	34	9
Total.....	6,950	557,884	172,445	9,243	891,991	275,759
	MANITOBA			SASKATCHEWAN		
		\$	\$		\$	\$
Less than \$1,000.....	244	105	15	135	58	8
\$ 1,000-\$ 2,000.....	149	217	30	71	100	14
2,000- 3,000.....	112	273	45	57	138	21
3,000- 4,000.....	105	364	50	46	156	23
4,000- 5,000.....	79	353	49	47	215	29
5,000- 10,000.....	284	2,071	317	143	1,033	151
10,000- 15,000.....	160	1,907	347	85	1,024	185
15,000- 20,000.....	78	1,336	306	51	890	205
20,000- 25,000.....	49	1,095	277	21	470	111
25,000- 50,000.....	152	5,364	1,497	60	2,177	602
50,000- 100,000.....	88	6,347	1,892	22	1,487	449
100,000- 250,000.....	61	10,198	3,168	23	3,736	1,166
250,000- 500,000.....	22	7,849	2,495	7	2,053	654
500,000- 1,000,000.....	16	10,971	3,555	5	3,904	1,250
1,000,000- 5,000,000.....	12	35,229	11,427			
Over 5,000,000.....						
Total.....	1,611	83,679	25,470	773	17,441	4,868
Agriculture, Fishing and Forestry.....	25	135	22	26	291	67
Mining.....	18	11,513	3,767	7	779	233
Manufacturing.....	336	22,304	6,851	82	3,893	1,176
Construction.....	55	2,288	678	26	573	154
Public Utilities.....	71	6,192	1,930	37	484	126
Wholesale Trade.....	307	18,730	5,746	78	3,622	1,087
Retail Trade.....	315	14,509	4,323	272	5,222	1,409
Service.....	200	2,559	657	116	1,374	330
Finance.....	284	5,449	1,496	129	1,203	286
Unclassified.....	—	—	—	—	—	—
Total.....	1,611	83,679	25,470	773	17,441	4,868

TABLE G—(Concluded)
Provincial Distribution of 26,091 Active Taxable Companies Reporting a Profit
by Income Classes and Industrial Divisions
1949 TAXATION YEAR

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Number of Companies	Current Year Profit	Income Tax Declared
	ALBERTA			BRITISH COLUMBIA		
		\$	\$		\$	\$
Less than \$1,000.....	214	88	10	734	324	41
\$ 1,000-\$ 2,000.....	134	195	28	462	674	97
2,000- 3,000.....	129	316	48	327	796	122
3,000- 4,000.....	104	358	54	274	951	149
4,000- 5,000.....	96	424	64	225	1,007	162
5,000- 10,000.....	310	2,254	362	680	4,909	781
10,000- 15,000.....	192	2,340	453	349	4,207	764
15,000- 20,000.....	89	1,519	339	188	3,225	734
20,000- 25,000.....	81	1,823	450	134	2,955	720
25,000- 50,000.....	154	5,362	1,470	249	8,791	2,401
50,000- 100,000.....	98	6,855	1,982	173	12,256	3,592
100,000- 250,000.....	76	11,788	3,560	109	16,117	5,025
250,000- 500,000.....	22	7,270	2,290	40	14,372	4,460
500,000- 1,000,000.....	18	12,908	4,156	20	13,542	4,386
1,000,000- 5,000,000.....	6	9,923	3,240	24	94,611	30,886
Over 5,000,000.....						
Total.....	1,723	63,423	18,506	3,988	178,737	54,320
Agriculture, Fishing and Forestry.....	51	1,184	299	203	5,032	1,399
Mining.....	219	11,424	3,295	46	43,473	14,052
Manufacturing.....	206	13,114	3,955	735	68,735	21,530
Construction.....	75	4,828	1,460	202	5,911	1,687
Public Utilities.....	105	7,872	2,483	295	16,796	5,161
Wholesale Trade.....	204	9,274	2,756	589	14,977	4,321
Retail Trade.....	383	9,896	2,797	914	15,068	4,132
Service.....	281	3,799	975	507	4,448	1,040
Finance.....	199	2,032	486	497	4,297	998
Unclassified.....	—	—	—	—	—	—
Total.....	1,723	63,423	18,506	3,988	178,737	54,320

TABLE H
Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

		Industrial Division: AGRICULTURE, FISHING AND FORESTRY							
		General Agriculture		Specialized Agriculture		Fishing		Forestry	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	139	119	69	53	28	12	213	141
	Assets								
2	Cash.....	\$ 1,691	\$ 907	\$ 741	\$ 48	\$ 961	\$ 115	\$ 5,662	\$ 1,005
3	Government Securities.....	2,387	362	187	114	177	5	2,279	439
4	Other Securities.....	6,434	2,301	1,098	87	202	2	787	896
5	Receivables.....	2,251	538	752	306	905	41	8,847	2,301
6	Inventories.....	4,939	2,235	715	530	1,206	149	17,005	5,110
7	Land.....	8,128	2,726	660	256	170	78	32,240	11,513
8	Buildings and Equipment.....	11,394	5,678	4,097	1,699	4,670	1,050	31,909	20,978
9	Investment in Subsidiaries.....	2,306	455	63	93	1,125	163	5,687	3,324
10	Other Assets.....	881	620	479	151	153	42	2,287	1,010
11	Total.....	40,411	15,822	8,792	3,284	9,569	1,645	106,703	46,576
	Liabilities and Capital								
12	Bank Loans.....	1,456	1,487	288	297	232	263	3,110	2,099
13	Payables.....	2,082	1,181	651	329	911	194	6,541	4,312
14	Tax Liabilities.....	585	50	178	2	215	—	1,757	209
15	Other Liabilities.....	2,647	4,530	642	366	986	225	20,070	9,893
16	Funded Debt.....	1,510	1,914	316	153	1,692	432	7,959	11,757
17	Liability Reserves.....	280	—	15	—	—	—	255	4
18	Depreciation Reserves.....	5,939	1,593	1,844	906	1,930	87	24,786	10,008
19	Capital Stock.....	15,857	6,772	2,285	1,552	1,651	615	20,992	10,423
20	Surplus.....	10,537	1,226	2,677	306	1,989	44	26,384	4,017
21	Less <i>Deficit</i>	<i>482</i>	<i>2,931</i>	<i>104</i>	<i>627</i>	<i>37</i>	<i>215</i>	<i>5,151</i>	<i>6,146</i>
22	Total.....	40,411	15,822	8,792	3,284	9,569	1,645	106,703	46,576
23	Gross Sales or Revenue.....	26,071	5,964	8,701	1,723	15,815	1,125	93,894	25,474
24	Current Year Profit or <i>Loss</i>	2,443	<i>1,095</i>	979	<i>233</i>	1,053	<i>186</i>	5,485	<i>1,912</i>
	Selected Revenues and Charges								
25	Bond Interest Received.....	70	17	11	3	5	—	36	11
26	Foreign Dividends Received.....	—	6	2	—	58	—	—	—
27	Canadian Dividends Received.....	87	111	—	1	56	—	26	110
28	Bond Interest Paid.....	39	2	1	—	53	—	262	11
29	Depreciation Charged.....	762	293	279	83	487	69	3,849	1,609
30	Depletion Charged.....	—	—	—	—	—	—	1,586	348
31	Amortization Charged.....	6	1	—	1	—	—	1,129	396
32	Charitable Donations.....	10	1	4	1	8	—	42	8
33	Pension Payments Claimed.....	7	—	1	—	3	—	84	—
34	Dividends Charged.....	319	12	285	4	176	42	298	—
35	Fixed Assets Sold.....	414	134	57	11	82	240	1,513	1,151
36	Capital Expenditures.....	1,373	637	454	71	372	438	3,493	2,021

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

			Industrial Division: MINING								
Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	Gold Mining		Other Metal Mining		Coal Mining		Oil, Gas and Naphtha		
			Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
449	325	774	44	36	18	8	55	37	64	87	1
\$ 9,055	\$ 2,075	\$ 11,130	\$ 29,318	\$ 4,524	\$ 52,662	\$ 1,925	\$ 5,614	\$ 501	\$ 7,833	\$ 4,262	2
5,030	920	5,950	21,112	835	70,842	—	5,028	1,235	4,185	2,950	3
8,521	3,286	11,807	34,691	3,813	16,096	169	1,676	669	5,627	3,759	4
12,755	3,186	15,941	4,126	2,265	30,418	364	10,300	966	2,220	4,554	5
23,865	8,024	31,889	13,099	3,842	76,271	887	6,668	914	975	5,144	6
41,198	14,573	55,771	80,350	12,154	140,595	12,218	54,442	3,994	24,106	39,630	7
52,070	29,405	81,475	90,148	31,410	312,648	3,963	55,386	6,079	15,212	39,665	8
9,181	4,035	13,216	19,621	3,067	100,809	3,191	3,846	223	4,297	9,070	9
3,800	1,823	5,623	5,756	11,924	20,134	11,427	1,025	1,436	6,591	15,734	10
165,475	67,327	232,802	298,221	73,834	820,475	34,144	143,985	16,017	71,046	124,768	11
5,086	4,146	9,232	600	2,498	4,040	15	328	816	500	6,712	12
10,185	6,016	16,201	7,894	2,524	35,615	754	5,960	951	2,224	3,581	13
2,735	261	2,996	3,824	42	24,169	56	1,083	32	757	285	14
24,345	15,014	39,359	891	1,811	4,655	713	2,463	1,573	13,188	19,067	15
11,477	14,256	25,733	552	3,157	125	8,233	5,130	1,633	9,377	4,623	16
550	4	554	301	1	11,426	773	14	186	—	76	17
34,499	12,594	47,093	76,919	23,119	250,498	4,866	62,507	5,047	19,233	22,773	18
40,785	19,362	60,147	116,540	46,082	211,480	19,611	52,121	5,857	33,037	71,172	19
41,587	5,593	47,180	92,056	4,231	278,899	1,593	16,309	1,205	7,581	16,983	20
5,774	9,919	15,693	1,356	9,631	432	2,470	1,930	1,283	14,851	20,504	21
165,475	67,327	232,802	298,221	73,834	820,475	34,144	143,985	16,017	71,046	124,768	22
144,481	34,286	178,767	111,519	22,170	390,622	10,572	100,806	8,211	17,964	27,451	23
9,960	3,426	6,534	14,735	3,107	95,063	256	5,214	845	3,367	2,048	24
122	31	153	711	23	1,374	—	131	40	97	91	25
60	6	66	721	1	55	—	2	3	3	1	26
169	222	391	2,220	84	10,464	105	35	30	629	818	27
355	13	368	—	84	—	345	188	28	23	50	28
5,377	2,054	7,431	4,662	1,694	12,119	513	3,460	548	974	1,446	29
1,586	348	1,934	11,587	1,277	40,490	2	930	145	1,818	1,633	30
1,135	398	1,533	735	817	335	816	11	48	4,385	8,139	31
64	10	74	98	5	535	—	12	1	12	7	32
95	—	95	376	10	6,262	—	76	6	31	140	33
1,078	58	1,136	17,742	537	97,949	—	1,980	51	2,326	1,212	34
2,066	1,536	3,602	1,319	510	1,149	315	329	123	421	752	35
5,692	3,167	8,859	5,169	1,923	29,279	1,047	2,621	956	8,659	11,996	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MINING—(Concluded)								
		Other Non-Metallic Minerals		Mining Development Companies		General Prospect- ing and Mining Service		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies			
1	Number of Companies.....	91	48	4	394	53	59	329	669	998
Assets										
2	Cash.....	\$ 5,524	\$ 323	\$ 206	\$ 10,228	\$ 2,842	\$ 323	\$ 103,999	\$ 22,086	\$ 126,085
3	Government Securities.....	4,479	7	—	1,776	576	236	106,222	7,039	113,261
4	Other Securities.....	1,610	303	—	11,606	1,841	1,659	61,541	21,978	83,519
5	Receivables.....	4,057	796	6	2,663	3,816	842	54,943	12,450	67,393
6	Inventories.....	4,068	1,488	3	1,895	3,586	295	104,670	14,465	119,135
7	Land.....	13,784	1,775	1,000	132,355	1,645	1,069	315,922	203,195	519,117
8	Buildings and Equipment.....	36,037	7,809	58	24,475	10,458	3,328	519,947	116,729	636,676
9	Investment in Subsidiaries.....	3,160	629	1	10,654	1,704	1,764	133,438	28,598	162,036
10	Other Assets.....	2,245	468	11	72,395	702	1,168	36,464	114,552	151,016
11	Total.....	74,964	13,598	1,285	268,047	27,170	10,684	1,437,146	541,092	1,978,238
Liabilities and Capital										
12	Bank Loans.....	538	571	6	554	737	673	6,749	11,839	18,588
13	Payables.....	3,808	1,411	46	6,519	3,030	2,071	58,577	17,811	76,388
14	Tax Liabilities.....	1,191	29	—	392	1,291	38	32,315	874	33,189
15	Other Liabilities.....	846	2,140	1,631	28,034	4,149	854	27,823	54,192	82,015
16	Funded Debt.....	2,138	1,625	—	1,274	580	520	17,902	21,065	38,967
17	Liability Reserves.....	252	10	—	97	—	19	11,993	1,162	13,155
18	Depreciation Reserves.....	26,685	3,517	14	2,860	4,673	1,069	440,529	63,251	503,780
19	Capital Stock.....	26,072	5,073	1,258	241,266	8,108	11,462	448,616	400,523	849,139
20	Surplus.....	13,793	386	—	6,250	6,537	227	415,175	30,875	446,050
21	Less <i>Deficit</i>	359	1,164	1,670	19,199	1,935	6,249	22,533	60,500	83,033
22	Total.....	74,964	13,598	1,285	268,047	27,170	10,684	1,437,146	541,092	1,978,238
23	Gross Sales or Revenue.....	36,233	6,585	13	4,977	36,529	4,117	693,686	84,083	777,769
24	Current Year Profit or <i>Loss</i>	5,019	653	6	1,183	4,437	864	127,841	8,956	118,885
Selected Revenues and Charges										
25	Bond Interest Received.....	83	—	—	55	7	12	2,403	221	2,624
26	Foreign Dividends Received.....	2	—	2	2	—	2	785	9	794
27	Canadian Dividends Received.....	80	—	—	643	230	18	13,658	1,698	15,356
28	Bond Interest Paid.....	54	7	—	70	23	—	288	584	872
29	Depreciation Charged.....	2,609	956	—	400	1,735	464	25,559	6,021	31,580
30	Depletion Charged.....	1,566	94	—	510	12	—	56,403	3,661	60,064
31	Amortization Charged.....	82	18	—	2,271	20	12	5,568	12,121	17,689
32	Charitable Donations.....	60	2	—	2	12	1	729	18	747
33	Pension Payments Claimed.....	119	—	—	21	—	1	6,864	178	7,042
34	Dividends Charged.....	1,950	7	—	258	507	—	122,454	2,065	124,519
35	Fixed Assets Sold.....	512	109	—	417	457	290	4,187	2,516	6,703
36	Capital Expenditures.....	3,121	947	772	37,026	3,445	2,023	53,066	55,918	108,984

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes**

1949 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING												
Meat Packing		Dairy Products		Canning and Preserving Fruits and Vegetables		Grain Mill Products		Bakery Products		Sugar Refining		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
59	26	97	57	84	57	101	49	128	60	8	—	1
\$ 3,551	\$ 268	\$ 2,677	\$ 54	\$ 3,390	\$ 204	\$ 6,570	\$ 248	\$ 3,646	\$ 541	\$ 3,650	—	2
1,328	15	1,626	20	1,091	157	1,788	68	2,072	190	8,579	—	3
737	28	714	17	1,288	151	3,348	13	694	134	12,322	—	4
28,201	1,522	3,695	534	8,821	1,468	23,519	1,229	4,562	1,418	4,770	—	5
46,998	2,286	10,803	1,177	37,896	5,743	44,028	1,958	6,533	2,081	27,100	—	6
1,773	183	350	108	1,673	267	5,040	83	2,047	944	1,643	—	7
74,986	6,445	19,816	4,357	46,673	8,468	64,165	4,799	49,152	13,794	39,943	—	8
4,795	—	1,039	119	5,929	695	11,944	293	5,644	19,608	17,549	—	9
2,628	384	822	301	5,420	584	2,022	702	1,914	891	583	—	10
164,997	11,131	41,542	6,687	112,181	17,737	162,424	9,393	76,264	39,601	116,139	—	11
9,393	2,251	2,498	1,269	8,411	3,755	13,785	1,604	3,126	1,441	134	—	12
16,081	852	3,493	758	6,618	1,807	12,944	733	5,648	2,366	5,835	—	13
5,863	43	943	4	1,342	83	3,622	82	2,100	24	2,175	—	14
7,882	1,797	7,488	480	9,459	2,003	3,094	1,379	3,708	3,250	3,631	—	15
9,316	918	757	908	2,900	815	10,217	270	3,509	2,062	5,582	—	16
6	—	175	—	596	57	269	—	85	40	662	—	17
44,327	1,736	7,919	1,462	24,002	3,455	34,099	1,533	21,611	5,638	23,149	—	18
21,251	3,237	7,355	1,951	29,740	3,828	37,740	2,748	15,837	14,710	29,251	—	19
50,880	614	10,973	354	29,858	2,585	46,662	1,940	20,797	10,712	45,720	—	20
2	317	59	499	745	651	8	896	157	642	—	—	21
164,997	11,131	41,542	6,687	112,181	17,737	162,424	9,393	76,264	39,601	116,139	—	22
721,955	35,888	92,209	16,564	115,923	17,035	386,078	22,692	137,609	36,862	113,839	—	23
9,132	605	3,885	321	6,625	607	11,688	771	8,907	754	7,799	—	24
12	—	25	1	10	8	18	1	18	1	217	—	25
—	—	—	—	2	—	3	—	1	—	22	—	26
957	—	50	—	103	1	992	—	51	1,462	1,303	—	27
318	2	7	5	56	14	263	4	110	—	158	—	28
3,758	237	1,905	280	2,667	524	2,798	404	3,238	776	1,872	—	29
—	—	—	—	—	—	—	—	—	—	—	—	30
19	34	1	3	3	11	3	16	15	1	—	—	31
98	4	30	3	38	1	121	4	90	42	3,698	—	32
1,544	7	101	—	452	18	641	16	330	150	182	—	33
2,513	32	532	11	1,706	36	5,241	10	2,194	811	2,985	—	34
860	129	542	306	639	363	1,113	109	802	1,817	608	—	35
4,917	517	2,949	642	3,464	859	6,394	1,027	7,581	2,395	3,687	—	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Confectionery and Related Products		Non-Alcoholic Beverages		Alcoholic Beverages		Miscellaneous Food Products	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	58	35	85	57	85	13	82	39
Assets									
2	Cash.....	\$ 5,406	\$ 120	\$ 3,053	\$ 902	\$ 16,184	\$ 628	\$ 6,945	\$ 384
3	Government Securities.....	2,239	208	8,469	60	20,049	1,709	1,861	58
4	Other Securities.....	3,612	19	386	1,326	6,639	134	3,117	22
5	Receivables.....	6,434	1,583	2,557	495	19,883	1,642	9,261	588
6	Inventories.....	10,034	4,294	6,704	1,416	103,866	8,782	20,221	1,209
7	Land.....	1,685	406	1,382	839	7,017	167	1,218	209
8	Buildings and Equipment.....	27,508	7,727	25,416	7,265	144,440	6,794	31,319	2,477
9	Investment in Subsidiaries.....	496	718	4,126	5,108	29,199	3,071	8,429	48
10	Other Assets.....	2,016	281	922	876	9,380	453	2,275	515
11	Total.....	59,430	15,356	53,015	18,287	356,657	23,380	84,646	5,510
Liabilities and Capital									
12	Bank Loans.....	1,274	4,184	814	2,630	12,514	597	3,959	476
13	Payables.....	3,865	1,120	3,052	1,181	10,755	528	6,531	585
14	Tax Liabilities.....	2,206	48	3,953	123	18,287	366	2,235	6
15	Other Liabilities.....	1,597	1,239	4,957	1,445	56,634	6,984	10,242	652
16	Funded Debt.....	2,659	187	1,365	2,106	10,526	139	2,011	169
17	Liability Reserves.....	9	—	6	1	863	17	137	—
18	Depreciation Reserves.....	10,817	3,412	8,945	2,495	65,668	2,491	17,391	940
19	Capital Stock.....	13,531	2,682	3,789	8,401	72,243	2,380	22,091	1,481
20	Surplus.....	23,517	2,890	26,299	824	109,183	10,036	20,133	1,445
21	Less <i>Deficit</i>	<i>45</i>	<i>406</i>	<i>165</i>	<i>919</i>	<i>16</i>	<i>158</i>	<i>84</i>	<i>244</i>
22	Total.....	59,430	15,356	53,015	18,287	356,657	23,380	84,646	5,510
23	Gross Sales or Revenue.....	76,084	15,751	59,809	10,209	339,051	7,334	117,432	5,881
24	Current Year Profit or <i>Loss</i>	7,224	<i>1,184</i>	13,570	<i>405</i>	59,441	<i>174</i>	8,619	<i>330</i>
Selected Revenues and Charges									
25	Bond Interest Received.....	62	11	136	8	350	—	33	1
26	Foreign Dividends Received.....	8	—	—	—	3	—	1	—
27	Canadian Dividends Received.....	94	—	65	—	1,850	339	497	—
28	Bond Interest Paid.....	38	—	25	54	376	—	61	2
29	Depreciation Charged.....	1,775	420	1,857	371	7,670	349	1,582	138
30	Depletion Charged.....	—	—	—	—	—	—	—	—
31	Amortization Charged.....	17	5	12	7	54	—	20	3
32	Charitable Donations.....	67	11	31	4	672	8	40	1
33	Pension Payments Claimed.....	261	60	369	3	1,726	25	326	15
34	Dividends Charged.....	1,583	73	6,128	1,811	34,409	—	3,344	2
35	Fixed Assets Sold.....	359	102	762	340	1,160	52	1,691	29
36	Capital Expenditures.....	3,428	1,392	5,789	1,113	15,909	118	1,917	207

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Continued)												
Tobacco		Fish Canning and Curing		Cotton Textile Mills		Rayon and Silk Textile Mills		Woollen and Worsted Textile Mills		Knitting Mills		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
20	13	48	28	64	13	23	7	55	29	128	31	1
\$ 2,563	\$ 103	\$ 1,622	\$ 93	\$ 3,335	\$ 626	\$ 1,099	\$ 14	\$ 3,261	\$ 237	\$ 8,246	\$ 166	2
1,216	14	981	86	13,955	193	828	43	3,564	319	12,496	222	3
63	11	668	900	9,757	272	656	—	1,642	159	2,645	107	4
17,296	298	3,852	565	16,606	1,712	6,065	84	6,561	2,015	17,170	351	5
65,603	1,528	13,305	1,417	40,673	3,391	17,006	273	16,338	8,052	37,097	2,104	6
792	74	724	34	3,042	390	356	9	383	168	1,476	27	7
19,985	1,031	25,761	3,528	126,146	7,691	54,950	849	27,800	14,644	90,559	3,390	8
40,850	30	6,923	1,130	15,542	355	2,093	—	2,453	1,394	2,324	63	9
38,086	878	3,699	187	1,894	89	1,586	16	935	557	2,434	177	10
186,454	3,967	57,535	7,940	230,950	14,719	84,639	1,288	62,937	27,545	174,447	6,607	11
19,637	1,197	3,529	1,122	2,662	214	1,461	154	3,196	5,228	6,598	698	12
10,741	452	4,447	489	11,342	1,855	5,634	150	4,194	1,477	10,416	602	13
8,961	48	953	73	6,550	9	2,266	—	1,347	35	5,411	45	14
11,145	171	2,916	278	7,311	398	314	109	1,799	929	1,852	913	15
15,018	211	2,434	21	12,787	1,000	3,627	133	1,792	3,056	17,260	79	16
1,788	—	28	—	1,151	—	—	—	99	54	346	—	17
14,152	586	15,522	1,487	88,642	4,307	23,054	362	15,381	7,509	45,810	1,976	18
80,746	1,140	12,251	3,598	47,348	2,279	23,368	376	14,734	5,581	37,633	1,399	19
24,268	311	15,497	1,027	53,203	4,661	24,935	84	20,409	4,711	49,262	1,183	20
2	149	42	155	46	4	20	80	14	1,035	141	288	21
186,454	3,967	57,535	7,940	230,950	14,719	84,639	1,288	62,937	27,545	174,447	6,607	22
138,280	3,516	76,736	6,147	210,374	16,330	76,199	1,056	60,294	20,989	157,784	7,814	23
13,247	211	3,305	166	19,389	226	8,668	81	4,797	1,308	21,414	397	24
38	—	10	1	451	—	19	1	92	12	184	3	25
—	—	14	—	58	—	51	—	4	—	138	—	26
2,949	—	234	13	858	27	232	—	330	152	504	—	27
421	—	67	—	395	38	116	—	61	75	541	1	28
1,304	47	1,435	313	5,361	580	3,781	67	2,105	772	5,459	236	29
—	—	—	—	—	—	—	—	4	—	1	—	30
—	2	3	—	2	1	14	3	17	3	50	15	31
151	3	65	4	339	9	107	1	73	13	243	5	32
403	—	26	9	736	7	100	—	151	—	878	175	33
7,939	—	976	19	5,216	129	1,575	5	1,453	99	6,810	10	34
558	133	549	32	1,101	88	381	—	332	323	954	59	35
3,746	18	2,164	200	9,519	751	9,615	184	2,786	920	7,162	644	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Other Mills		Apparel and Finished Textile Goods		Fur Goods and Products		Sawmills	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	155	51	914	284	96	45	308	194
Assets									
2	Cash.....	\$ 5,292	\$ 109	\$ 9,191	\$ 460	\$ 574	\$ 68	\$ 14,150	\$ 1,535
3	Government Securities.....	6,103	41	7,436	414	348	46	5,400	706
4	Other Securities.....	3,077	112	2,147	161	41	2	11,049	2,065
5	Receivables.....	12,711	875	41,278	4,313	4,809	1,057	19,101	7,664
6	Inventories.....	23,253	2,777	72,443	8,958	5,807	1,607	39,932	10,584
7	Land.....	1,502	56	2,032	129	92	102	48,681	12,116
8	Buildings and Equipment.....	41,625	5,487	44,693	5,219	2,958	730	79,502	29,546
9	Investment in Subsidiaries.....	7,786	232	6,024	432	1,013	281	18,241	1,783
10	Other Assets.....	1,270	559	5,379	833	490	291	5,951	2,368
11	Total.....	102,619	10,248	190,623	20,919	16,132	4,184	242,007	68,367
Liabilities and Capital									
12	Bank Loans.....	3,702	929	23,943	4,701	2,310	920	10,152	6,716
13	Payables.....	8,393	1,188	27,812	3,778	3,429	1,070	16,194	6,165
14	Tax Liabilities.....	2,743	46	6,440	210	392	54	6,600	760
15	Other Liabilities.....	2,045	1,003	8,889	2,333	1,249	561	14,269	12,157
16	Funded Debt.....	2,731	669	5,480	534	338	80	14,781	6,170
17	Liability Reserves.....	1,007	—	182	—	—	4	332	—
18	Depreciation Reserves.....	24,735	1,661	21,153	2,144	1,220	292	53,582	17,020
19	Capital Stock.....	23,485	5,491	33,580	5,953	3,251	1,091	45,787	11,957
20	Surplus.....	33,917	664	63,619	3,009	4,067	333	81,969	10,517
21	Less <i>Deficit</i>	<i>139</i>	<i>1,403</i>	<i>475</i>	<i>1,743</i>	<i>124</i>	<i>221</i>	<i>1,659</i>	<i>3,095</i>
22	Total.....	102,619	10,248	190,623	20,919	16,132	4,184	242,007	68,367
23	Gross Sales or Revenue.....	123,949	9,514	387,628	37,291	31,962	6,236	237,256	53,551
24	Current Year Profit or <i>Loss</i>	11,409	<i>749</i>	18,551	2,228	990	392	24,161	<i>3,274</i>
Selected Revenues and Charges									
25	Bond Interest Received.....	112	1	111	11	6	1	144	22
26	Foreign Dividends Received.....	29	—	18	—	12	—	24	2
27	Canadian Dividends Received.....	1,186	1	364	1	1	—	1,913	481
28	Bond Interest Paid.....	52	9	143	—	—	—	525	220
29	Depreciation Charged.....	2,631	268	3,519	393	213	42	7,107	2,448
30	Depletion Charged.....	4	—	—	—	—	—	2,128	412
31	Amortization Charged.....	24	5	247	58	83	5	1,268	517
32	Charitable Donations.....	150	3	819	58	54	11	111	21
33	Pension Payments Claimed.....	183	—	246	2	13	1	362	7
34	Dividends Charged.....	3,804	48	2,313	23	70	3	11,981	733
35	Fixed Assets Sold.....	334	46	1,547	413	159	54	1,944	1,535
36	Capital Expenditures.....	4,655	345	5,037	665	262	179	10,959	3,911

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Continued)											
Planing and Plywood Mills		Furniture		Wooden Containers		Morticians Goods		Miscellaneous Wood Products		Pulp and Paper Mills	
8		8		8		8		8		10	
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
175	51	217	95	65	21	20	(a)	94	53	56	12
\$ 2,225	\$ 139	\$ 5,789	\$ 224	\$ 1,519	\$ 27	\$ 144	—	\$ 1,536	\$ 95	\$ 52,405	\$ 1,258
1,101	162	4,343	196	1,058	35	38	—	1,917	10	41,958	371
502	37	979	259	801	107	85	—	339	36	15,843	1,116
11,352	1,047	12,287	1,861	4,807	347	1,138	—	4,093	718	58,875	1,645
17,947	2,459	20,563	3,956	8,642	629	1,834	—	7,334	3,253	240,726	17,002
7,749	709	1,973	312	1,277	151	293	—	657	441	184,918	2,082
32,622	6,548	34,030	7,325	15,819	1,932	2,226	—	14,117	4,251	872,494	62,517
5,198	571	1,392	418	5,063	100	4	—	1,877	244	134,619	4,266
2,107	350	2,238	788	769	230	2,481	—	3,108	322	13,367	2,068
80,803	12,022	83,594	15,339	39,755	3,558	8,243	—	34,978	9,370	1,615,205	92,325
5,737	1,829	5,318	2,489	2,674	336	356	—	2,163	1,794	5,058	1,669
7,642	1,218	7,970	1,809	2,620	532	338	—	2,472	1,570	65,995	5,986
4,106	48	2,554	117	1,108	9	169	—	735	33	42,842	347
5,179	2,153	3,859	1,577	2,116	922	222	—	1,840	642	94,106	42,238
4,865	307	1,859	1,734	2,841	149	158	—	1,451	310	149,791	13,363
75	—	11	—	71	—	—	—	26	35	1,901	—
17,402	2,872	17,593	3,002	7,325	643	1,465	—	7,050	2,200	551,256	13,430
15,332	3,150	16,183	4,528	6,451	1,022	3,708	—	12,942	2,630	311,527	24,289
20,737	1,034	28,887	1,610	14,632	299	1,848	—	7,004	820	392,729	3,201
272	589	640	1,527	83	354	21	—	705	664	—	12,198
80,803	12,022	83,594	15,339	39,755	3,558	8,243	—	34,978	9,370	1,615,205	92,325
118,210	12,975	111,819	14,076	48,332	3,417	6,341	—	38,924	6,844	832,594	35,562
11,358	755	10,413	1,385	3,998	157	521	—	2,934	521	148,131	1,965
28	—	54	5	20	4	2	—	35	—	925	6
—	—	32	3	—	—	—	—	—	—	35	—
21	—	60	2	32	—	3	—	65	—	9,219	24
149	8	28	43	97	—	3	—	—	2	5,726	515
3,048	530	2,041	362	1,007	61	81	—	938	219	45,294	4,949
338	32	—	2	67	—	—	—	1	14	2,034	26
317	14	32	—	1	1	—	—	14	2	296	4
50	3	144	6	38	1	4	—	18	1	721	1
87	—	505	1	11	—	7	—	22	—	7,378	117
3,784	23	2,034	27	293	—	65	—	758	7	53,769	—
1,099	279	322	445	225	24	13	—	199	271	12,378	1,643
4,504	893	3,400	531	1,143	320	91	—	1,020	338	58,568	3,749

Bold italic figures denote deficit in Item 21 and loss in Item 24.

(a) Grouped with Miscellaneous Manufacturing to conceal identity.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Converted Paper Products		Newspapers		Periodicals		Book Publishing and Printing	
		10		11		11		11	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	163	48	153	63	38	28	68	33
Assets									
2	Cash.....	\$ 10,404	\$ 244	\$ 9,099	\$ 216	\$ 922	\$ 210	\$ 737	\$ 354
3	Government Securities.....	3,296	415	15,833	51	230	124	457	62
4	Other Securities.....	2,692	13	6,188	1,379	111	24	146	24
5	Receivables.....	18,777	1,812	12,642	1,797	1,867	353	3,475	467
6	Inventories.....	22,269	2,703	4,746	698	893	60	4,976	805
7	Land.....	2,430	515	4,665	519	534	3	428	17
8	Buildings and Equipment.....	66,177	10,863	52,821	8,129	9,119	333	5,321	1,612
9	Investment in Subsidiaries.....	3,156	454	8,738	143	753	179	408	1,297
10	Other Assets.....	3,674	457	9,350	1,144	1,791	1,083	986	752
11	Total.....	132,875	17,476	124,082	14,076	16,220	2,369	16,934	5,390
Liabilities and Capital									
12	Bank Loans.....	3,359	4,211	1,112	4,594	496	226	1,492	420
13	Payables.....	10,449	1,852	8,198	2,018	1,135	322	2,615	992
14	Tax Liabilities.....	3,618	58	4,213	36	117	15	491	23
15	Other Liabilities.....	5,442	1,123	4,110	1,093	3,029	655	1,792	1,088
16	Funded Debt.....	5,892	568	13,698	656	2,094	14	471	217
17	Liability Reserves.....	275	2	445	5	115	77	15	—
18	Depreciation Reserves.....	32,600	4,758	31,514	2,060	3,045	163	3,038	562
19	Capital Stock.....	22,447	3,412	23,396	5,368	3,300	898	4,181	1,200
20	Surplus.....	48,804	1,992	37,730	676	2,959	423	3,616	1,560
21	Less <i>Deficit</i>	<i>11</i>	<i>500</i>	<i>334</i>	<i>2,430</i>	<i>70</i>	<i>424</i>	<i>777</i>	<i>672</i>
22	Total.....	132,875	17,476	124,082	14,076	16,220	2,369	16,934	5,390
23	Gross Sales or Revenue.....	178,072	13,309	123,694	12,303	15,541	3,495	20,919	4,839
24	Current Year Profit or <i>Loss</i>	14,680	<i>657</i>	16,020	<i>958</i>	675	<i>346</i>	1,310	<i>277</i>
Selected Revenues and Charges									
25	Bond Interest Received.....	45	7	409	5	6	1	8	—
26	Foreign Dividends Received.....	38	—	36	1	—	—	—	—
27	Canadian Dividends Received.....	246	8	315	28	71	2	5	1,249
28	Bond Interest Paid.....	135	3	350	5	24	—	9	4
29	Depreciation Charged.....	4,150	690	2,855	420	567	33	332	52
30	Depletion Charged.....	—	—	—	—	—	—	—	—
31	Amortization Charged.....	31	11	37	1	3	—	49	28
32	Charitable Donations.....	180	5	402	11	10	1	12	1
33	Pension Payments Claimed.....	548	20	765	58	17	—	22	—
34	Dividends Charged.....	3,310	40	4,286	—	160	—	1,410	2
35	Fixed Assets Sold.....	650	79	709	203	86	7	82	6
36	Capital Expenditures.....	5,961	1,146	4,722	638	1,345	32	839	85

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Continued)

Commercial Printing		Miscellaneous Printing and Service		Paints and Varnishes		Drugs and Toilet Preparations		Industrial Chemicals		Miscellaneous Chemical Products		
11		11		19		19		19		19		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
383	92	76	18	72	22	194	118	88	30	103	55	1
\$ 5,292	\$ 170	\$ 1,701	\$ 24	\$ 4,389	\$ 353	\$ 9,229	\$ 1,710	\$ 22,154	\$ 637	\$ 4,475	\$ 942	2
2,198	60	2,205	22	2,017	751	3,496	535	14,588	44	1,479	215	3
4,331	103	683	179	346	52	2,835	941	5,282	168	964	4,839	4
12,978	1,128	4,681	288	8,816	899	14,922	2,450	23,682	1,257	7,999	2,392	5
11,519	738	3,731	266	16,580	1,486	24,346	9,986	49,951	1,864	13,510	4,678	6
1,579	165	673	4	1,745	150	1,570	686	4,314	398	1,944	415	7
48,011	3,974	15,816	818	26,090	3,364	36,424	17,266	170,074	15,845	34,216	15,115	8
2,122	36	467	15	7,178	727	5,663	2,496	12,343	513	13,287	3,883	9
4,540	607	915	229	1,206	447	5,165	2,384	7,522	726	1,968	1,082	10
92,570	6,981	30,872	1,845	68,367	8,229	103,650	38,454	309,910	21,452	79,842	33,561	11
2,483	581	892	220	2,678	717	1,989	6,246	1,834	1,260	1,589	4,310	12
9,472	969	2,563	472	6,129	646	10,687	3,260	19,899	1,284	5,616	1,364	13
2,297	50	859	14	2,202	9	3,588	201	9,814	53	2,565	109	14
5,081	554	905	353	3,348	436	5,465	5,804	6,919	9,018	5,090	3,996	15
6,452	712	1,686	248	955	1,969	5,361	386	1,299	2,865	3,300	1,764	16
65	111	270	—	95	18	138	7	5,655	—	3	—	17
25,894	1,723	7,301	209	10,398	1,563	15,046	4,905	100,852	2,517	14,309	4,876	18
15,690	2,065	6,176	486	18,479	1,694	20,190	16,694	74,932	3,612	25,189	15,458	19
25,617	917	10,305	80	24,112	1,324	41,612	4,022	88,823	1,671	22,300	3,372	20
481	701	85	237	29	147	426	3,071	117	828	119	1,688	21
92,570	6,981	30,872	1,845	68,367	8,229	103,650	38,454	309,910	21,452	79,842	33,561	22
102,880	6,855	34,929	2,001	76,739	6,441	133,896	40,546	275,843	10,831	107,729	23,077	23
8,680	273	3,509	146	5,652	208	14,846	1,674	36,919	1,044	9,665	1,329	24
56	3	53	—	28	16	75	32	142	—	25	5	25
5	—	—	—	1	—	108	2	1,323	—	2	11	26
369	—	35	1	320	22	95	61	691	1	130	213	27
116	17	42	12	22	71	202	1	1	20	108	52	28
3,535	191	897	47	1,376	142	2,320	506	10,821	365	2,502	1,353	29
—	—	—	—	—	—	—	—	11	3	—	—	30
43	7	64	1	22	—	18	5	58	—	3	48	31
120	4	34	—	55	7	107	20	328	4	48	11	32
283	16	164	2	218	10	577	214	2,063	3	222	59	33
2,310	2	796	20	2,272	50	3,774	1,022	15,976	73	1,562	458	34
2,298	115	453	109	247	58	461	484	820	779	304	201	35
5,887	874	1,555	177	1,531	259	3,113	9,040	14,842	3,055	2,206	3,323	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Fabricated Chemical Products and Plastics <i>19</i>		Petroleum Refining <i>18</i>		Paving and Miscellaneous Petroleum Products <i>19</i>		Rubber and Rubber Products <i>3</i>	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	20	14	14	9	17	3	30	13
Assets									
2	Cash.....	\$ 686	\$ 15	\$ 26,545	\$ 1,281	\$ 4,223	\$ 6	\$ 4,456	\$ 485
3	Government Securities.....	21	—	20,917	64	1,955	—	1,829	172
4	Other Securities.....	48	—	37,104	1,086	342	—	656	28
5	Receivables.....	2,186	74	75,687	5,446	4,343	7	16,792	2,691
6	Inventories.....	684	180	145,264	15,316	9,946	6	34,986	7,188
7	Land.....	9	10	30,593	2,775	1,434	1	2,408	757
8	Buildings and Equipment.....	1,687	312	342,058	27,110	28,543	96	69,131	14,063
9	Investment in Subsidiaries.....	1	—	35,739	8,925	1,700	—	6,510	155
10	Other Assets.....	345	220	3,691	361	852	17	705	1,495
11	Total.....	5,667	811	717,598	62,364	53,338	133	137,473	27,034
Liabilities and Capital									
12	Bank Loans.....	63	130	13,676	1,070	330	51	2,039	1,102
13	Payables.....	1,227	137	44,349	3,165	4,710	23	11,627	2,179
14	Tax Liabilities.....	220	8	8,894	971	1,283	—	2,541	152
15	Other Liabilities.....	284	91	18,575	27,971	2,224	1	13,001	716
16	Funded Debt.....	23	37	88,767	934	8,118	—	4,837	1,248
17	Liability Reserves.....	2	—	12,684	—	45	—	377	—
18	Depreciation Reserves.....	757	38	173,801	13,308	14,948	5	43,940	7,105
19	Capital Stock.....	1,462	723	140,539	12,173	6,071	69	33,652	9,750
20	Surplus.....	1,693	—	216,358	3,613	15,610	—	25,463	5,053
21	Less <i>Deficit</i>	<i>64</i>	<i>353</i>	<i>45</i>	<i>841</i>	<i>1</i>	<i>16</i>	<i>4</i>	<i>271</i>
22	Total.....	5,667	811	717,598	62,364	53,338	133	137,473	27,034
23	Gross Sales or Revenue.....	6,686	629	626,051	56,397	57,591	74	149,954	22,675
24	Current Year Profit or <i>Loss</i>	793	<i>115</i>	23,732	<i>316</i>	6,192	<i>10</i>	5,534	<i>990</i>
Selected Revenues and Charges									
25	Bond Interest Received.....	—	—	129	—	39	—	46	1
26	Foreign Dividends Received.....	—	—	721	—	—	—	—	—
27	Canadian Dividends Received.....	—	—	3,011	—	214	—	1,535	45
28	Bond Interest Paid.....	1	—	1,886	—	299	—	71	52
29	Depreciation Charged.....	127	24	34,839	1,691	1,512	5	5,189	486
30	Depletion Charged.....	—	—	191	—	—	—	—	—
31	Amortization Charged.....	25	3	—	—	—	—	21	45
32	Charitable Donations.....	12	—	319	14	26	—	63	8
33	Pension Payments Claimed.....	7	—	4,246	621	284	—	208	—
34	Dividends Charged.....	3	—	18,561	80	1,387	—	4,720	124
35	Fixed Assets Sold.....	9	76	9,287	475	94	—	613	162
36	Capital Expenditures.....	330	62	53,684	6,514	3,047	—	5,525	1,544

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Continued)											
Leather and Leather Products 14		Glass and Glass Products 17		Cement, Gypsum and Plaster Products 17		Structural Clay Products and Pottery 17		Other Non-Metallic Mineral Products 17		Ordnance and Accessories 12	
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
266	102	34	11	67	37	65	23	69	22	13	(a)
\$ 4,677	\$ 924	\$ 1,359	\$ 1,315	\$ 7,189	\$ 22	\$ 3,441	\$ 47	\$ 10,032	\$ 118	\$ 1,951	—
3,213	529	4,336	—	3,453	30	1,252	25	1,934	18	1,380	—
3,122	275	404	880	718	6	1,624	46	871	107	17	—
18,420	4,273	8,245	980	7,641	242	4,081	186	5,808	756	3,984	—
35,400	9,150	10,355	699	10,816	312	3,629	333	13,124	1,187	7,425	—
1,495	335	1,113	432	9,131	111	4,211	185	12,846	158	519	—
27,908	13,360	18,825	5,031	69,863	1,909	23,681	2,026	55,975	3,040	21,124	—
4,695	347	3,223	—	2,338	2	1,828	92	1,781	257	2,321	—
2,435	1,490	3,303	475	1,301	370	2,106	325	1,412	69	257	—
101,365	30,683	51,163	9,812	112,450	3,004	45,853	3,265	103,783	5,710	38,978	—
8,154	4,834	3,790	91	980	441	850	499	1,042	771	1,948	—
11,167	3,569	4,340	700	4,968	427	2,452	431	4,245	462	2,581	—
2,729	370	1,831	176	4,257	6	1,229	15	3,035	75	615	—
3,533	1,744	949	1,514	4,461	452	1,040	414	4,090	686	283	—
4,659	1,420	123	698	5,187	295	1,405	611	6,746	360	2,487	—
23	4	269	—	569	1	18	12	117	—	—	—
14,630	6,915	10,713	859	24,482	521	14,758	590	34,875	1,332	15,253	—
22,665	9,984	11,267	6,014	36,423	1,034	13,108	969	17,547	1,507	4,563	—
34,144	3,304	18,171	11	31,149	144	11,284	44	32,266	672	11,384	—
339	1,461	290	251	26	317	291	320	180	155	136	—
101,365	30,683	51,163	9,812	112,450	3,004	45,853	3,265	103,783	5,710	38,978	—
182,635	35,113	56,722	5,783	100,447	2,058	36,749	1,901	75,676	4,498	35,081	—
8,162	1,491	6,757	546	17,408	173	5,072	211	9,653	205	3,143	—
63	7	50	—	110	1	46	1	18	—	8	—
18	—	—	—	4	—	—	—	—	—	—	—
514	6	31	—	34	—	26	—	8	—	80	—
130	—	—	21	183	3	59	8	206	—	77	—
1,528	349	1,181	862	6,205	186	1,210	78	3,512	191	677	—
—	—	—	—	496	1	139	1	3,247	1	—	—
79	15	16	—	2	4	3	—	27	1	9	—
153	14	58	3	96	1	32	—	36	1	18	—
213	2	70	9	224	—	23	2	175	3	88	—
2,323	445	1,424	22	2,391	1	780	—	8,197	—	1,054	—
586	489	396	1,545	572	46	180	49	487	58	210	—
2,215	800	1,775	316	5,832	541	1,800	177	6,901	253	829	—

Bold italic figures denote deficit in Item 21 and loss in Item 24.

(a) Grouped with Miscellaneous Manufacturing to conceal identity.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Primary Iron and Steel Products <i>12</i>		Tin Cans, Metal Stampings and Structural Products <i>12</i>		Wire, Tools, Cutlery and Hardware <i>12</i>		Heating Apparatus and Sanitary Ware <i>12</i>	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	82	18	91	17	88	25	99	23
Assets									
2	Cash.....	\$ 27,112	\$ 14	\$ 16,536	\$ 172	\$ 8,171	\$ 116	\$ 9,812	\$ 183
3	Government Securities.....	28,815	207	4,931	171	4,481	20	2,993	72
4	Other Securities.....	3,388	71	1,572	8	765	197	2,028	8
5	Receivables.....	45,632	261	13,374	1,329	7,217	213	19,407	344
6	Inventories.....	87,557	588	47,174	2,154	15,940	646	31,215	689
7	Land.....	20,747	166	3,904	339	1,206	18	2,317	73
8	Buildings and Equipment.....	305,042	2,019	69,357	5,579	27,832	1,440	62,872	1,383
9	Investment in Subsidiaries.....	15,395	231	7,283	1,926	1,488	583	10,443	—
10	Other Assets.....	7,422	75	5,694	213	2,068	95	1,310	396
11	Total.....	541,110	3,632	169,825	11,891	69,168	3,328	142,397	3,148
Liabilities and Capital									
12	Bank Loans.....	2,893	1,035	2,437	947	505	133	1,487	362
13	Payables.....	31,668	253	10,320	816	3,966	283	12,519	461
14	Tax Liabilities.....	14,716	17	6,451	45	2,264	19	5,218	20
15	Other Liabilities.....	6,135	421	3,687	2,651	2,022	719	3,975	337
16	Funded Debt.....	45,114	137	1,231	1,703	2,032	317	4,052	66
17	Liability Reserves.....	4,452	—	261	—	361	4	322	12
18	Depreciation Reserves.....	185,063	555	39,319	2,121	16,750	571	36,820	546
19	Capital Stock.....	87,876	1,022	59,858	1,510	16,213	838	37,050	1,023
20	Surplus.....	163,204	416	46,361	2,197	25,086	775	41,079	501
21	Less <i>Deficit</i>	<i>11</i>	<i>224</i>	<i>100</i>	<i>99</i>	<i>37</i>	<i>331</i>	<i>125</i>	<i>180</i>
22	Total.....	541,110	3,632	169,825	11,891	69,168	3,328	142,397	3,148
23	Gross Sales or Revenue.....	494,611	2,802	173,808	8,937	70,119	2,062	184,651	2,750
24	Current Year Profit or <i>Loss</i>	50,307	<i>169</i>	19,225	<i>133</i>	10,456	<i>213</i>	19,870	<i>206</i>
Selected Revenues and Charges									
25	Bond Interest Received.....	467	7	91	1	91	—	69	1
26	Foreign Dividends Received.....	8	—	1	—	9	—	687	—
27	Canadian Dividends Received.....	1,879	1	540	1	66	4	1,578	—
28	Bond Interest Paid.....	1,327	5	47	63	46	—	131	—
29	Depreciation Charged.....	15,170	113	3,993	155	1,636	111	3,230	59
30	Depletion Charged.....	571	—	—	—	—	—	—	—
31	Amortization Charged.....	17	—	14	1	9	2	7	—
32	Charitable Donations.....	337	1	151	5	83	1	107	1
33	Pension Payments Claimed.....	2,279	—	1,104	—	85	—	911	—
34	Dividends Charged.....	9,987	27	4,997	92	3,794	59	6,474	—
35	Fixed Assets Sold.....	8,047	8	1,164	85	261	105	840	17
36	Capital Expenditures.....	23,206	151	5,428	127	2,586	139	4,711	197

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Continued)

Miscellaneous Iron and Steel Products ¹²		Non-Ferrous Smelting, Refining and Rolling ¹³		Other Non-Ferrous Metal Products ¹³		Agricultural Machinery ¹³		Industrial Construction and Mining Machinery ¹³		Office and Store Machines ¹³		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
63	20	68	26	229	73	26	16	386	175	20	4	1
\$ 4,844	\$ 25	\$ 15,128	\$ 472	\$ 6,518	\$ 179	\$ 29,877	\$ 75	\$ 21,008	\$ 1,304	\$ 1,923	\$ 18	2
1,745	16	29,429	735	3,177	137	2,569	104	17,144	2,471	1,168	2	3
1,138	—	1,030	311	1,708	2	189	271	4,020	568	—	1	4
4,636	262	16,794	1,384	16,379	1,251	14,986	588	41,776	4,246	4,940	73	5
7,483	415	47,831	4,558	22,936	1,955	75,562	1,376	70,692	9,573	6,698	168	6
578	113	21,146	416	1,488	96	2,615	34	5,687	759	301	111	7
19,814	739	319,681	7,914	36,139	3,095	64,687	2,404	98,779	18,391	15,440	365	8
1,529	10	35,461	592	859	23	29,158	16	11,198	1,516	1,758	—	9
1,312	154	4,221	294	2,205	427	1,788	141	5,147	2,313	1,118	101	10
43,079	1,734	490,721	16,676	91,409	7,165	221,431	5,009	275,451	41,141	33,346	839	11
1,094	378	1,435	202	4,991	892	782	711	9,128	3,720	13	73	12
2,767	245	13,948	1,612	9,544	1,208	19,877	388	26,808	3,848	1,491	67	13
1,197	5	10,378	122	3,521	66	9,073	480	8,526	283	1,296	3	14
1,504	229	20,419	922	3,015	1,289	6,760	307	15,708	10,824	5,363	3	15
1,819	207	104,612	4,499	3,569	236	22,159	160	6,871	1,967	—	327	16
171	—	154	1	149	10	6,172	—	695	75	502	1	17
10,527	157	228,861	2,477	19,207	1,053	34,577	1,191	57,064	8,548	7,520	247	18
8,180	679	41,594	5,588	16,683	1,989	46,178	866	45,641	9,683	3,859	306	19
15,878	90	69,386	2,700	30,988	1,130	75,853	1,198	105,354	6,646	13,315	48	20
58	256	66	1,447	258	708	—	292	344	4,453	13	236	21
43,079	1,734	490,721	16,676	91,409	7,165	221,431	5,009	275,451	41,141	33,346	839	22
46,563	1,659	238,225	15,243	136,379	8,206	292,244	4,556	329,026	30,104	33,844	637	23
6,293	135	41,459	893	12,989	559	38,638	225	33,299	2,497	5,394	64	24
29	—	746	25	66	3	11	1	268	47	8	—	25
23	—	3,089	—	—	—	469	—	12	—	—	—	26
119	—	1,023	—	92	—	1	18	968	28	201	—	27
49	—	5	143	85	7	841	7	200	41	—	2	28
1,018	56	7,910	234	2,673	203	5,188	49	6,178	823	1,357	3	29
—	2	—	—	—	—	—	—	1	—	—	—	30
7	376	6	—	59	10	1	—	96	11	5	—	31
53	—	273	4	98	3	264	1	179	14	31	—	32
81	6	1,327	78	319	1	408	2	1,017	20	141	—	33
1,079	—	20,142	119	2,653	9	10,589	7	7,074	74	1,678	—	34
153	10	1,770	83	585	52	584	19	1,523	293	410	—	35
1,365	158	7,749	865	4,885	605	5,898	140	6,954	820	629	35	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Household and Service Industry Machines		Electrical Machinery and Appliances		Transportation Equipment Except Automobiles		Automobiles, Parts and Equipment	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	39	18	173	50	100	53	67	19
Assets									
2	Cash.....	\$ 5,326	\$ 11	\$ 25,752	\$ 277	\$ 12,643	\$ 2,228	\$ 34,570	\$ 42
3	Government Securities.....	1,442	6	16,870	70	23,298	1,702	35,273	112
4	Other Securities.....	11	—	3,723	166	2,853	1,430	2,520	—
5	Receivables.....	8,221	1,012	57,720	4,664	26,025	1,735	20,934	594
6	Inventories.....	22,444	1,523	125,311	10,911	56,919	5,006	66,944	1,199
7	Land.....	685	35	7,113	529	4,904	345	3,339	91
8	Buildings and Equipment.....	27,086	1,975	151,501	9,164	96,914	8,765	112,819	1,789
9	Investment in Subsidiaries.....	2,135	45	7,877	1,489	15,766	615	39,610	195
10	Other Assets.....	807	130	4,603	2,875	4,463	778	2,898	247
11	Total.....	68,157	4,737	400,470	30,145	243,785	22,604	318,907	4,269
Liabilities and Capital									
12	Bank Loans.....	1,661	964	4,095	5,073	15,888	779	2,664	646
13	Payables.....	5,860	465	41,866	3,547	21,266	1,393	39,225	293
14	Tax Liabilities.....	4,808	18	13,307	421	6,414	215	18,805	53
15	Other Liabilities.....	4,802	1,522	18,917	6,012	14,029	4,891	12,044	974
16	Funded Debt.....	945	128	21,888	911	6,450	366	1,211	70
17	Liability Reserves.....	1,049	2	1,347	126	2,245	—	1,011	2
18	Depreciation Reserves.....	10,835	325	85,276	3,370	54,833	3,599	78,562	683
19	Capital Stock.....	10,026	1,113	63,962	11,396	45,592	7,624	34,214	842
20	Surplus.....	28,290	399	149,924	2,240	78,314	4,635	131,213	921
21	Less <i>Deficit</i>	<i>119</i>	<i>199</i>	<i>112</i>	<i>2,951</i>	<i>1,246</i>	<i>898</i>	<i>42</i>	<i>215</i>
22	Total.....	68,157	4,737	400,470	30,145	243,785	22,604	318,907	4,269
23	Gross Sales or Revenue.....	104,663	4,091	543,370	37,273	266,534	12,288	575,386	3,782
24	Current Year Profit or <i>Loss</i>	13,969	<i>321</i>	46,054	<i>2,861</i>	19,295	<i>810</i>	68,505	<i>258</i>
Selected Revenues and Charges									
25	Bond Interest Received.....	28	—	343	1	312	32	241	1
26	Foreign Dividends Received.....	—	—	2	—	—	2	—	—
27	Canadian Dividends Received.....	18	—	4,235	86	729	16	4,094	—
28	Bond Interest Paid.....	5	—	650	1	64	5	16	—
29	Depreciation Charged.....	2,150	80	12,441	662	4,463	365	5,303	82
30	Depletion Charged.....	13	—	—	1	3	—	—	—
31	Amortization Charged.....	29	—	92	56	15	10	95	—
32	Charitable Donations.....	57	1	298	9	227	4	313	2
33	Pension Payments Claimed.....	309	16	4,421	74	395	5	1,241	2
34	Dividends Charged.....	2,064	1	17,616	541	6,243	20	25,365	8
35	Fixed Assets Sold.....	248	18	2,070	530	2,965	222	3,063	13
36	Capital Expenditures.....	3,992	276	16,516	1,139	12,182	293	8,936	30

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

MANUFACTURING—(Concluded)					Industrial Division: CONSTRUCTION							
Miscellaneous Manufacturing 26		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	General Construction		Residential Construction		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	
Profit Com- panies	Loss Com- panies				Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies				
349	161	7,038	2,759	9,797	808	254	441	166	1,249	420	1,669	1
\$ 8,554	\$ 524	\$ 528,758	\$ 23,216	\$ 551,974	\$ 26,916	\$ 1,105	\$ 4,081	\$ 341	\$ 30,997	\$ 1,446	\$ 32,443	2
8,890	366	420,158	14,651	434,809	12,720	799	1,808	74	14,528	873	15,401	3
3,409	427	179,989	20,798	200,787	8,231	342	1,594	150	9,825	492	10,317	4
17,367	2,308	922,138	82,793	1,004,931	80,895	8,354	17,235	1,672	98,130	10,026	108,156	5
35,719	6,617	2,087,261	201,969	2,289,230	57,192	6,280	14,304	1,487	71,496	7,767	79,263	6
2,106	367	441,552	31,134	472,686	5,782	722	1,178	170	6,960	892	7,852	7
47,920	8,784	4,587,452	434,886	5,022,338	119,499	17,227	9,686	2,137	129,185	19,364	148,549	8
3,118	454	637,881	68,175	706,056	9,253	1,604	951	123	10,204	1,727	11,931	9
4,989	1,163	217,345	37,835	255,180	8,840	1,824	2,232	840	11,072	2,664	13,736	10
132,072	21,010	10,022,534	915,457	10,937,991	329,328	38,257	53,069	6,994	382,397	45,251	427,648	11
6,666	3,081	260,939	98,973	359,912	28,820	8,068	5,658	921	34,478	8,989	43,467	12
10,814	2,188	684,829	79,610	764,439	54,368	6,651	12,932	2,114	67,300	8,765	76,065	13
3,809	273	302,084	6,994	309,078	11,544	565	1,764	85	13,308	650	13,958	14
9,095	4,663	484,899	179,086	663,985	52,200	6,458	7,879	1,084	60,079	7,542	67,621	15
5,226	1,829	676,794	63,315	740,109	7,230	1,681	2,251	767	9,481	2,448	11,929	16
169	27	50,065	705	50,770	1,302	556	62	2	1,364	558	1,922	17
22,609	3,075	2,643,247	165,180	2,808,427	66,041	7,594	3,548	653	69,589	8,247	77,836	18
24,312	7,265	1,983,669	260,756	2,244,425	33,747	5,810	7,557	1,832	41,304	7,642	48,946	19
49,628	1,690	2,948,278	119,328	3,067,606	75,269	3,564	11,800	371	87,069	3,935	91,004	20
256	3,081	12,270	58,490	70,760	1,193	2,690	382	835	1,575	3,525	5,100	21
132,072	21,010	10,022,534	915,457	10,937,991	329,328	38,257	53,069	6,994	382,397	45,251	427,648	22
152,008	16,943	10,855,936	807,692	11,663,628	117,771	14,083	33,598	4,068	151,369	18,151	169,520	23
15,316	1,903	1,039,647	41,182	998,465	39,191	3,319	6,229	670	45,420	3,989	41,431	24
139	4	7,377	300	7,677	348	12	42	1	390	13	403	25
2	—	7,013	21	7,034	4	—	1	—	5	—	5	26
254	19	47,460	4,312	51,772	1,482	7	21	—	1,503	7	1,510	27
86	—	17,209	1,535	18,744	87	1	4	—	91	1	92	28
3,175	357	275,666	25,809	301,475	16,422	2,490	1,188	187	17,610	2,677	20,287	29
7	—	9,256	495	9,751	57	16	—	—	57	16	73	30
220	19	3,694	1,364	5,058	88	6	49	5	137	11	148	31
155	8	12,707	377	13,084	324	17	74	3	398	20	418	32
605	—	42,100	1,836	43,936	339	—	73	2	412	2	414	33
4,967	24	364,893	7,232	372,125	3,856	179	322	11	4,178	190	4,368	34
600	355	73,458	15,343	88,801	4,513	1,209	610	60	5,123	1,269	6,392	35
6,149	803	415,791	56,532	472,323	22,911	3,194	2,546	588	25,457	3,782	29,239	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions and Major Industrial Classes

1949 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

		Industrial Division: PUBLIC UTILITIES							
		Electric Light and Power		Gas and Steam Heat Distribution		Air Transportation		Water Transportation	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies	80	13	49	33	26	62	193	139
Assets									
2	Cash	\$ 18,292	\$ 499	\$ 6,527	\$ 140	\$ 1,054	\$ 140	\$ 13,770	\$ 11,983
3	Government Securities	22,408	11	4,002	3	28	2	18,390	3,235
4	Other Securities	4,024	2	1,092	33	55	37	7,710	1,134
5	Receivables	19,066	479	4,616	209	904	553	12,852	8,007
6	Inventories	9,542	385	5,919	194	1,363	222	9,469	1,014
7	Land	136,807	119	11,250	198	176	135	6,498	1,481
8	Buildings and Equipment	577,494	6,457	183,965	3,214	11,313	4,527	163,069	66,916
9	Investment in Subsidiaries	48,474	5	122,539	139	1,075	170	18,839	7,490
10	Other Assets	21,121	45	9,189	514	391	639	8,383	5,131
11	Total	857,228	8,002	349,099	4,644	16,359	6,425	258,980	106,391
Liabilities and Capital									
12	Bank Loans	233	9	150	335	279	354	2,681	1,888
13	Payables	15,211	325	5,797	315	1,100	974	15,868	11,310
14	Tax Liabilities	9,760	21	2,334	34	46	6	6,167	496
15	Other Liabilities	11,746	734	24,677	1,091	1,963	1,685	16,624	9,181
16	Funded Debt	344,259	307	99,601	633	259	293	32,574	19,985
17	Liability Reserves	1,538	62	152	6	—	11	983	1,813
18	Depreciation Reserves	175,929	2,272	57,340	1,263	2,631	1,822	75,917	27,981
19	Capital Stock	252,314	2,351	135,365	1,390	9,813	2,896	47,705	23,080
20	Surplus	47,203	1,981	24,216	83	333	52	61,492	15,972
21	Less <i>Deficit</i>	965	60	533	506	65	1,668	1,031	5,315
22	Total	857,228	8,002	349,099	4,644	16,359	6,425	258,980	106,391
23	Gross Sales or Revenue	113,307	558	51,553	1,097	9,890	4,539	163,669	56,723
24	Current Year Profit or <i>Loss</i>	28,125	36	8,439	170	229	534	19,686	3,454
Selected Revenues and Charges									
25	Bond Interest Received	844	—	1,042	—	—	—	336	63
26	Foreign Dividends Received	—	—	3	—	—	—	153	—
27	Canadian Dividends Received	1,919	—	2,388	—	—	—	712	767
28	Bond Interest Paid	11,177	1	3,131	12	—	—	464	135
29	Depreciation Charged	12,528	50	3,592	124	897	634	10,890	6,127
30	Depletion Charged	11	—	739	7	—	—	4	—
31	Amortization Charged	17	—	4	5	2	—	7	327
32	Charitable Donations	177	—	37	—	1	—	178	22
33	Pension Payments Claimed	969	4	297	—	86	10	448	23
34	Dividends Charged	15,010	—	5,024	2	2	7	7,118	621
35	Fixed Assets Sold	25,929	51	3,043	11	762	486	17,081	9,244
36	Capital Expenditures	61,539	110	19,958	347	3,669	533	24,044	9,711

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: PUBLIC UTILITIES—(Continued)												
Steam Railways		Street Car and Electric Railways		Highway Transportation		Grain Elevators		Other Storage		Telephones		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
16	10	8	4	464	278	31	10	111	51	89	29	1
\$ 40,190	\$ 781	\$ 981	\$ 524	\$ 6,104	\$ 7,877	\$ 7,553	\$ 42	\$ 2,002	\$ 121	\$ 3,629	\$ 20	2
73,040	771	2,027	153	2,421	5,440	3,078	358	588	46	8,208	40	3
48,616	276	30	—	2,433	998	5,067	230	741	16	9,054	5	4
35,170	2,084	4,979	86	8,996	1,861	14,791	295	2,857	371	12,680	151	5
47,431	2,460	7,124	303	1,784	2,302	56,041	10,693	511	354	14,900	176	6
118,237	5,294	22,147	812	3,450	7,070	1,559	43	1,801	231	8,565	65	7
1,227,347	63,712	174,173	8,874	77,573	69,442	73,726	7,282	20,927	3,607	575,851	2,008	8
222,313	2,249	6,547	—	4,361	1,386	11,836	1,157	500	285	12,530	—	9
14,227	436	4,150	1,641	10,612	4,735	2,391	373	683	267	8,164	39	10
1,826,571	78,063	222,158	12,393	117,734	101,111	176,042	20,473	30,610	5,298	653,581	2,504	11
1,200	—	316	251	4,886	2,305	31,002	8,433	3,600	376	1,060	140	12
51,929	9,432	10,272	604	9,949	6,863	16,189	740	1,352	390	13,292	396	13
576	121	1,977	93	2,937	2,572	1,990	94	317	11	3,369	3	14
16,652	983	8,439	446	9,615	3,742	10,159	155	1,160	973	16,852	185	15
410,101	46,222	75,975	1,953	10,063	41,061	14,799	1,883	4,126	590	205,253	450	16
16,208	403	693	43	600	1,087	302	25	540	1	1,531	—	17
475,091	5,413	55,636	4,447	38,018	23,613	44,104	3,350	7,831	1,270	161,189	611	18
541,124	24,511	45,657	5,509	18,871	15,646	33,959	3,980	7,714	1,752	237,461	745	19
314,778	1,345	23,723	—	23,146	6,359	23,714	1,976	4,140	284	13,698	164	20
1,088	10,367	530	953	351	2,137	176	163	170	349	124	190	21
1,826,571	78,063	222,158	12,393	117,734	101,111	176,042	20,473	30,610	5,298	653,581	2,504	22
431,445	15,663	53,679	4,947	120,146	53,208	50,082	3,905	21,855	3,854	139,824	917	23
13,221	847	5,189	460	9,197	2,291	5,686	639	1,366	193	15,870	49	24
3,361	21	14	—	53	111	124	1	13	—	271	1	25
409	—	—	—	—	—	12	—	—	—	—	—	26
18,457	—	191	—	98	16	1,666	28	18	—	945	—	27
11,767	557	2,203	—	190	1,708	548	94	38	2	5,410	11	28
32,535	554	5,549	542	9,924	3,122	2,398	216	1,126	186	19,838	87	29
434	—	—	—	1	—	—	—	—	—	—	—	30
—	—	72	—	41	12	—	—	78	5	2	—	31
185	1	35	—	94	16	104	6	25	1	131	—	32
9,930	143	810	125	202	32	364	62	167	—	2,590	—	33
21,828	—	2,590	—	1,418	102	1,924	2,006	440	11	15,010	13	34
7,715	117	5,204	159	3,193	3,254	1,406	707	275	92	25,258	291	35
70,544	1,070	24,062	256	15,553	3,975	5,073	331	2,088	403	102,364	220	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions and Major Industrial Classes

1949 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

		Industrial Division: PUBLIC UTILITIES—(Concluded)						
		Other Communications		Other Public Utilities		Total Profit Companies	Total Loss Companies	Total All Companies
		Profit Companies	Loss Companies	Profit Companies	Loss Companies			
1	Number of Companies.....	73	35	84	39	1,224	703	1,927
Assets								
2	Cash.....	\$ 884	\$ 98	\$ 6,976	\$ 1,660	\$ 107,962	\$ 23,885	\$ 131,847
3	Government Securities.....	441	19	3,453	24	138,084	10,102	148,186
4	Other Securities.....	1,785	—	2,354	222	82,961	2,953	85,914
5	Receivables.....	2,148	395	4,301	653	123,360	15,144	138,504
6	Inventories.....	159	6	429	153	154,672	18,262	172,934
7	Land.....	665	125	1,675	41	312,830	15,614	328,444
8	Buildings and Equipment.....	11,390	2,318	35,900	2,194	3,132,728	240,551	3,373,279
9	Investment in Subsidiaries.....	471	30	997	458	450,482	13,369	463,851
10	Other Assets.....	2,999	616	1,389	188	83,699	14,624	98,323
11	Total.....	20,942	3,607	57,474	5,593	4,586,778	354,504	4,941,282
Liabilities and Capital								
12	Bank Loans.....	630	248	703	120	46,740	14,459	61,199
13	Payables.....	953	350	3,473	1,275	145,385	32,974	178,359
14	Tax Liabilities.....	490	6	821	33	30,784	3,490	34,274
15	Other Liabilities.....	1,321	683	3,117	896	122,325	20,754	143,079
16	Funded Debt.....	1,287	507	6,238	507	1,204,535	114,391	1,318,926
17	Liability Reserves.....	12	—	147	4	22,706	3,455	26,161
18	Depreciation Reserves.....	4,100	552	18,365	1,011	1,116,151	73,605	1,189,756
19	Capital Stock.....	7,316	1,386	12,317	752	1,349,616	83,998	1,433,614
20	Surplus.....	4,964	257	13,347	1,309	554,754	29,782	584,536
21	Less <i>Deficit</i>	<i>131</i>	<i>382</i>	<i>1,054</i>	<i>314</i>	<i>6,218</i>	<i>22,404</i>	<i>28,622</i>
22	Total.....	20,942	3,607	57,474	5,593	4,586,778	354,504	4,941,282
23	Gross Sales or Revenue.....	13,955	2,305	21,684	3,802	1,191,089	151,518	1,342,607
24	Current Year Profit or <i>Loss</i>	2,293	<i>354</i>	3,773	<i>373</i>	113,074	<i>9,400</i>	103,674
Selected Revenues and Charges								
25	Bond Interest Received.....	20	—	98	2	6,176	199	6,375
26	Foreign Dividends Received.....	—	—	21	—	598	—	598
27	Canadian Dividends Received.....	40	9	202	—	26,636	820	27,456
28	Bond Interest Paid.....	22	95	245	—	35,195	2,615	37,810
29	Depreciation Charged.....	955	209	1,104	169	101,336	12,020	113,356
30	Depletion Charged.....	—	—	2	—	1,191	7	1,198
31	Amortization Charged.....	23	15	57	—	303	364	667
32	Charitable Donations.....	28	2	41	3	1,036	51	1,087
33	Pension Payments Claimed.....	79	7	122	10	16,064	416	16,480
34	Dividends Charged.....	382	14	1,217	—	71,963	2,776	74,739
35	Fixed Assets Sold.....	123	123	203	177	90,192	14,712	104,904
36	Capital Expenditures.....	1,824	220	2,347	83	333,065	17,259	350,324

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: WHOLESALE TRADE

Farm Products and Foodstuffs		Clothing, Shoes and Dry Goods		Drugs		Hardware, Lumber and Building Materials		Plumbing and Heating		Machinery, Electrical Equip- ment and Parts		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
666	241	358	153	132	69	637	170	297	70	613	196	1
\$ 17,007	\$ 870	\$ 6,225	\$ 812	\$ 3,175	\$ 417	\$ 16,443	\$ 769	\$ 2,595	\$ 90	\$ 15,625	\$ 1,559	2
8,145	888	4,978	326	1,044	124	10,125	223	845	61	4,514	296	3
8,932	1,760	3,157	505	579	129	9,076	786	775	1	2,209	191	4
61,662	9,789	23,189	4,579	9,498	949	66,413	4,683	14,606	584	50,181	4,794	5
110,532	12,658	30,087	5,115	15,044	1,484	92,227	4,808	11,285	668	60,520	7,057	6
3,781	553	1,113	106	1,058	53	9,407	905	663	44	2,581	399	7
58,464	13,168	9,702	1,099	7,521	373	45,217	4,429	6,816	551	29,767	4,083	8
18,171	3,357	6,514	532	4,490	133	40,538	1,057	842	65	5,816	5,022	9
6,479	1,719	2,168	2,782	2,040	357	5,978	1,811	1,916	413	6,285	1,406	10
293,173	44,762	87,133	15,856	44,449	4,019	295,424	19,471	40,343	2,477	177,498	24,807	11
52,901	9,416	8,800	2,395	2,225	304	23,412	2,583	3,360	276	16,970	4,351	12
41,452	9,224	15,448	2,567	8,555	756	40,312	4,265	9,571	641	27,713	4,104	13
6,320	155	2,363	139	1,060	14	8,825	201	1,656	19	7,523	452	14
18,231	4,113	4,834	2,817	3,558	982	20,002	3,627	3,426	434	25,229	9,401	15
5,160	758	1,186	364	707	132	12,077	1,514	813	89	2,116	1,317	16
323	23	271	24	134	3	292	—	81	—	483	47	17
28,372	3,900	3,589	406	3,068	148	20,838	966	2,110	96	11,002	1,287	18
57,291	15,132	19,246	6,252	11,914	1,578	55,877	4,977	8,267	1,156	26,176	4,943	19
83,556	5,119	31,493	2,061	13,386	912	115,861	2,473	11,288	153	60,952	1,749	20
433	3,078	97	1,169	158	810	2,072	1,135	229	387	666	2,844	21
293,173	44,762	87,133	15,856	44,449	4,019	295,424	19,471	40,343	2,477	177,498	24,807	22
1,008,000	144,812	199,355	48,493	104,239	8,089	681,797	34,873	103,838	3,878	385,515	34,310	23
23,261	2,527	8,270	852	4,613	495	35,449	1,346	6,260	212	27,580	2,029	24
194	23	118	10	24	7	217	5	18	1	116	7	25
233	—	3	1	—	—	26	3	—	—	—	—	26
934	235	434	26	390	16	18,456	5	47	—	832	121	27
133	9	21	19	—	3	292	1	—	—	16	19	28
4,241	1,013	745	92	432	27	4,028	293	697	39	2,998	480	29
1	—	—	—	—	—	90	5	—	—	7	—	30
169	40	37	5	20	5	75	5	13	1	135	54	31
421	39	245	22	35	3	482	12	58	1	180	11	32
922	149	226	4	274	4	463	2	70	—	421	8	33
5,875	149	1,648	1	1,097	32	8,798	64	386	1	3,552	58	34
1,991	872	342	104	129	80	2,016	217	323	14	1,048	413	35
6,718	2,683	1,465	116	736	61	6,004	933	1,438	218	5,665	821	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: WHOLESALE TRADE—(Concluded)								
		Motor Vehicles and Accessories		Other Wholesale Trade		Agencies		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies			
1	Number of Companies.....	203	63	1,083	423	239	140	4,228	1,525	5,753
Assets										
2	Cash.....	\$ 8,365	\$ 244	\$ 24,181	\$ 3,031	\$ 4,647	\$ 842	\$ 98,263	\$ 8,634	\$ 106,897
3	Government Securities.....	1,117	59	8,307	523	772	147	39,847	2,647	42,494
4	Other Securities.....	520	31	17,479	1,131	1,318	2,374	44,045	6,908	50,953
5	Receivables.....	19,828	1,715	88,963	15,934	15,468	5,809	349,808	48,836	398,644
6	Inventories.....	33,175	3,882	102,517	12,042	5,932	867	461,319	48,581	509,900
7	Land.....	1,550	181	9,174	1,398	289	75	29,616	3,714	33,330
8	Buildings and Equipment.....	15,999	2,046	78,628	9,768	4,483	1,247	256,597	36,764	293,361
9	Investment in Subsidiaries.....	12,063	2,767	21,460	5,012	9,815	285	119,709	18,230	137,939
10	Other Assets.....	2,650	419	10,472	2,588	1,884	904	39,872	12,399	52,271
11	Total.....	95,267	11,344	361,181	51,427	44,608	12,550	1,439,076	186,713	1,625,789
Liabilities and Capital										
12	Bank Loans.....	4,514	1,631	22,966	6,139	1,403	1,777	136,551	28,872	165,423
13	Payables.....	12,967	1,675	81,137	15,977	7,625	1,483	244,780	40,692	285,472
14	Tax Liabilities.....	5,961	250	9,071	381	2,057	27	44,836	1,638	46,474
15	Other Liabilities.....	34,060	1,715	54,549	8,185	14,437	5,625	178,326	36,899	215,225
16	Funded Debt.....	2,369	755	11,942	2,031	2,246	88	38,616	7,048	45,664
17	Liability Reserves.....	171	13	1,067	30	37	73	2,859	213	3,072
18	Depreciation Reserves.....	4,953	697	37,283	3,215	958	386	112,173	11,101	123,274
19	Capital Stock.....	8,234	2,897	58,083	13,771	6,047	1,782	251,135	52,488	303,623
20	Surplus.....	22,081	1,964	86,239	5,153	9,952	1,910	434,808	21,494	456,302
21	Less <i>Deficit</i>	43	253	<i>1,156</i>	<i>3,455</i>	<i>154</i>	<i>601</i>	<i>5,008</i>	<i>13,732</i>	<i>18,740</i>
22	Total.....	95,267	11,344	361,181	51,427	44,608	12,550	1,439,076	186,713	1,625,789
23	Gross Sales or Revenue.....	321,693	15,508	922,625	85,372	131,045	10,555	3,858,107	385,890	4,243,997
24	Current Year Profit or <i>Loss</i>	14,009	<i>749</i>	31,838	<i>2,453</i>	4,542	<i>415</i>	155,822	<i>11,078</i>	144,744
Selected Revenues and Charges										
25	Bond Interest Received.....	33	1	163	10	21	3	904	67	971
26	Foreign Dividends Received.....	—	—	76	3	12	—	350	7	357
27	Canadian Dividends Received.....	212	152	462	28	292	158	22,059	741	22,800
28	Bond Interest Paid.....	34	—	285	21	70	—	851	72	923
29	Depreciation Charged.....	1,479	186	5,610	698	342	72	20,572	2,900	23,472
30	Depletion Charged.....	—	—	13	40	—	—	111	45	156
31	Amortization Charged.....	80	9	200	26	13	3	742	148	890
32	Charitable Donations.....	126	6	415	28	56	4	2,018	126	2,144
33	Pension Payments Claimed.....	199	1	848	53	136	7	3,559	228	3,787
34	Dividends Charged.....	2,566	70	7,111	68	1,766	4	32,799	447	33,246
35	Fixed Assets Sold.....	448	65	2,269	722	157	36	8,723	2,523	11,246
36	Capital Expenditures.....	3,000	402	11,614	1,966	537	266	37,177	7,466	44,643

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: RETAIL TRADE

Foodstuffs		Dairies		Clothing, Shoes and Dry Goods		Drugs		Furniture		Hardware, Lumber and Building Materials		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
258	133	137	74	983	316	244	60	312	83	734	158	1
\$ 9,804	\$ 360	\$ 5,540	\$ 600	\$ 9,859	\$ 1,054	\$ 1,860	\$ 79	\$ 3,106	\$ 203	\$ 7,233	\$ 176	2
3,573	108	2,485	693	8,422	512	1,499	80	1,649	78	3,861	118	3
347	110	916	184	3,612	250	566	5	1,408	87	2,761	79	4
3,880	728	4,893	1,166	17,750	1,922	2,044	151	20,142	1,594	23,623	1,658	5
23,925	1,438	8,016	1,382	54,621	8,668	9,729	686	22,000	2,247	41,223	2,955	6
3,759	180	2,707	831	3,984	366	401	13	2,113	125	2,961	255	7
32,227	3,271	52,295	15,234	30,422	3,833	7,098	467	11,442	1,323	23,689	2,712	8
9,010	82	3,471	468	4,402	522	1,186	29	6,472	195	4,729	126	9
2,324	555	2,298	1,563	5,540	1,015	1,185	260	1,960	415	3,438	421	10
88,849	6,832	82,621	22,121	138,612	18,142	25,568	1,770	70,292	6,267	113,518	8,500	11
1,512	1,078	2,012	1,202	11,261	2,286	683	114	8,033	998	8,218	1,299	12
14,742	1,352	8,853	2,572	22,267	4,617	3,676	358	10,300	1,006	14,653	1,831	13
2,997	7	745	85	3,582	158	465	3	1,813	56	4,043	48	14
7,116	727	2,221	1,041	9,251	2,750	1,073	279	7,151	1,310	6,334	1,397	15
6,357	319	8,275	4,714	5,333	423	658	81	2,530	233	2,035	573	16
40	22	13	—	238	4	—	7	47	—	413	—	17
12,031	843	25,443	5,076	11,603	1,105	3,511	151	4,533	298	10,773	675	18
22,352	2,618	16,459	6,175	29,365	5,284	7,107	606	13,476	2,351	27,636	2,628	19
21,858	476	18,790	1,645	46,441	2,347	8,478	301	22,507	338	39,935	747	20
156	610	190	389	729	832	83	130	98	323	522	698	21
88,849	6,832	82,621	22,121	138,612	18,142	25,568	1,770	70,292	6,267	113,518	8,500	22
458,203	19,821	157,711	43,810	257,252	29,928	52,985	3,364	106,288	8,205	230,810	13,300	23
11,896	471	3,674	352	13,341	1,005	2,305	124	6,914	291	17,092	635	24
66	3	40	30	176	11	27	5	39	2	70	2	25
2	—	—	—	2	—	1	—	1	2	18	—	26
773	4	362	27	214	4	68	—	948	2	281	—	27
150	4	213	58	64	5	6	1	21	—	18	—	28
2,285	187	3,290	1,218	1,670	266	478	34	753	76	1,945	206	29
—	—	—	—	3	—	—	—	—	—	10	1	30
21	11	10	7	604	91	51	8	109	7	62	49	31
153	3	67	12	319	45	41	1	143	6	123	7	32
449	3	318	1	117	5	131	1	74	4	125	1	33
4,020	16	1,075	187	1,589	32	598	6	1,300	13	1,947	9	34
3,913	247	1,142	630	725	203	255	16	880	42	877	91	35
8,304	540	6,671	1,766	4,362	715	986	85	1,294	247	3,669	639	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: RETAIL TRADE—(Continued)					
		Motor Vehicles and Accessories		Gasoline and Oil		Fuel and Ice	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	926	180	100	43	322	104
Assets							
2	Cash.....	\$ 19,335	\$ 514	\$ 2,858	\$ 35	\$ 4,476	\$ 540
3	Government Securities.....	5,999	62	208	23	2,716	347
4	Other Securities.....	4,029	89	1,876	—	4,476	146
5	Receivables.....	31,602	1,979	5,168	322	26,409	2,345
6	Inventories.....	60,143	3,795	4,010	289	23,240	1,639
7	Land.....	6,433	477	4,176	91	3,031	830
8	Buildings and Equipment.....	46,798	3,876	19,401	994	25,349	3,957
9	Investment in Subsidiaries.....	3,413	412	1,679	23	8,320	205
10	Other Assets.....	7,614	735	537	164	6,078	723
11	Total.....	185,366	11,939	39,913	1,941	104,095	10,732
Liabilities and Capital							
12	Bank Loans.....	19,681	1,793	552	243	8,919	1,396
13	Payables.....	29,564	2,238	5,169	411	15,967	1,547
14	Tax Liabilities.....	8,557	141	949	13	1,911	51
15	Other Liabilities.....	11,509	2,101	4,124	423	16,232	773
16	Funded Debt.....	6,609	1,084	1,965	282	3,527	581
17	Liability Reserves.....	972	55	34	—	87	—
18	Depreciation Reserves.....	12,302	649	10,305	236	15,219	1,824
19	Capital Stock.....	25,308	3,472	6,544	520	19,797	3,945
20	Surplus.....	71,047	1,313	10,306	106	23,299	1,339
21	Less <i>Deficit</i>	<i>183</i>	<i>907</i>	<i>35</i>	<i>293</i>	<i>863</i>	<i>724</i>
22	Total.....	185,366	11,939	39,913	1,941	104,095	10,732
23	Gross Sales or Revenue.....	643,930	30,197	58,504	4,715	301,503	26,364
24	Current Year Profit or <i>Loss</i>	35,947	<i>814</i>	3,209	<i>94</i>	7,351	<i>327</i>
Selected Revenues and Charges							
25	Bond Interest Received.....	134	—	5	—	51	12
26	Foreign Dividends Received.....	6	—	—	—	14	—
27	Canadian Dividends Received.....	117	—	39	—	555	3
28	Bond Interest Paid.....	12	—	46	2	57	—
29	Depreciation Charged.....	4,079	251	1,471	73	2,194	222
30	Depletion Charged.....	—	—	—	—	32	—
31	Amortization Charged.....	322	20	19	1	33	7
32	Charitable Donations.....	278	3	28	—	131	5
33	Pension Payments Claimed.....	228	2	50	—	153	1
34	Dividends Charged.....	2,564	11	369	3	741	13
35	Fixed Assets Sold.....	2,767	348	370	20	733	101
36	Capital Expenditures.....	10,887	729	1,968	164	2,782	333

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: RETAIL TRADE—(Concluded)							Industrial Division: UNCLASSIFIED			
Department and Variety Stores		Other Retail Trade		Total Profit Companies	Total Loss Companies	Total All Companies	Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies							
146	24	924	338	5,086	1,513	6,599	5	3	8	1
\$ 24,146	\$ 219	\$ 6,566	\$ 693	\$ 94,783	\$ 4,473	\$ 99,256	\$ 51	\$ 16	\$ 67	2
22,257	76	5,729	640	58,398	2,737	61,135	—	1	1	3
6,086	18	3,493	283	29,570	1,251	30,821	—	—	—	4
63,284	375	22,867	4,053	221,662	16,293	237,955	16	67	83	5
153,317	1,291	41,098	8,176	441,322	32,566	473,888	6	4	10	6
22,495	41	4,938	368	56,998	3,577	60,575	—	11	11	7
107,399	1,232	30,186	4,787	386,306	41,686	427,992	171	35	206	8
70,120	34	2,196	109	114,998	2,205	117,203	—	—	—	9
11,790	521	5,040	1,149	47,804	7,521	55,325	28	—	28	10
480,894	3,807	122,113	20,258	1,451,841	112,309	1,564,150	272	134	406	11
8,226	655	8,811	3,208	77,908	14,272	92,180	5	2	7	12
61,349	381	18,133	3,865	204,673	20,178	224,851	11	96	107	13
13,059	47	3,465	183	41,586	792	42,378	12	6	18	14
69,478	928	12,266	3,762	146,755	15,491	162,246	3	15	18	15
20,346	20	3,577	682	61,212	8,992	70,204	75	19	94	16
19,487	—	572	20	21,903	108	22,011	—	—	—	17
49,729	319	13,060	1,669	168,509	12,845	181,354	66	3	69	18
100,695	1,909	29,334	7,048	298,073	36,556	334,629	65	95	160	19
138,600	279	34,281	1,835	435,542	10,726	446,268	36	12	48	20
75	731	1,386	2,014	4,320	7,651	11,971	1	114	115	21
480,894	3,807	122,113	20,258	1,451,841	112,309	1,564,150	272	134	406	22
1,017,642	6,451	237,779	34,848	3,522,607	221,003	3,743,610	248	101	349	23
54,613	555	12,462	1,584	168,804	6,252	162,552	35	28	7	24
383	1	135	18	1,126	84	1,210	—	—	—	25
1	—	2	—	47	2	49	—	—	—	26
2,396	—	139	5	5,892	45	5,937	—	—	—	27
769	—	27	—	1,383	70	1,453	—	—	—	28
5,312	54	1,850	341	25,327	2,928	28,255	13	1	14	29
3	—	1	—	49	1	50	—	1	1	30
877	12	115	38	2,223	251	2,474	—	7	7	31
1,301	3	161	18	2,745	103	2,848	—	—	—	32
6,914	—	108	1	8,667	19	8,686	—	—	—	33
10,699	3	1,930	64	26,832	357	27,189	—	—	—	34
17,598	82	822	239	30,082	2,019	32,101	—	143	143	35
19,894	493	3,217	834	64,034	6,545	70,579	6	3	9	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: SERVICE							
		Professional Service		Recreational Service		Business Service		Hotels, Tourists Lodges and Camps	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	164	103	485	240	319	140	456	225
	Assets								
2	Cash.....	\$ 1,798	\$ 287	\$ 10,649	\$ 1,183	\$ 5,840	\$ 600	\$ 7,581	\$ 717
3	Government Securities.....	606	115	6,299	198	1,775	1,090	4,314	103
4	Other Securities.....	654	96	10,596	607	2,101	258	2,271	955
5	Receivables.....	2,381	571	4,668	580	12,467	1,119	1,811	540
6	Inventories.....	1,185	301	2,440	864	2,658	334	2,396	737
7	Land.....	346	76	18,167	1,325	538	80	13,381	3,140
8	Buildings and Equipment.....	6,293	2,199	89,882	12,282	10,992	1,245	88,700	27,374
9	Investment in Subsidiaries.....	701	127	13,636	1,192	4,776	647	3,397	194
10	Other Assets.....	6,119	1,567	7,616	2,812	3,846	1,041	5,245	1,517
11	Total.....	20,083	5,339	163,953	21,043	44,993	6,414	128,096	35,277
	Liabilities and Capital								
12	Bank Loans.....	662	614	6,517	1,731	2,127	429	2,540	2,708
13	Payables.....	2,052	954	7,015	2,543	10,405	1,020	5,321	2,732
14	Tax Liabilities.....	445	52	3,445	120	1,068	23	3,195	37
15	Other Liabilities.....	6,084	709	8,642	2,821	3,524	1,387	9,007	5,195
16	Funded Debt.....	885	582	15,924	5,140	2,376	93	25,042	8,246
17	Liability Reserves.....	21	20	122	2	131	33	57	10
18	Depreciation Reserves.....	2,617	552	40,971	2,997	5,830	498	29,609	6,082
19	Capital Stock.....	5,420	2,388	37,987	7,639	8,420	2,729	30,404	13,496
20	Surplus.....	3,269	246	45,641	719	11,370	931	24,442	1,265
21	Less <i>Deficit</i>	<i>1,372</i>	<i>778</i>	<i>2,311</i>	<i>2,669</i>	<i>258</i>	<i>729</i>	<i>1,521</i>	<i>4,494</i>
22	Total.....	20,083	5,339	163,953	21,043	44,993	6,414	128,096	35,277
23	Gross Sales or Revenue.....	21,364	4,389	109,279	11,790	80,814	7,589	105,646	17,935
24	Current Year Profit or <i>Loss</i>	1,572	<i>457</i>	15,588	<i>1,020</i>	5,106	<i>461</i>	10,205	<i>1,105</i>
	Selected Revenues and Charges								
25	Bond Interest Received.....	19	3	223	40	70	19	115	3
26	Foreign Dividends Received.....	—	—	6	—	4	2	4	—
27	Canadian Dividends Received.....	10	4	2,771	44	271	14	128	71
28	Bond Interest Paid.....	4	17	255	14	43	1	594	58
29	Depreciation Charged.....	518	139	4,957	774	833	164	5,406	1,530
30	Depletion Charged.....	—	—	—	—	—	—	—	—
31	Amortization Charged.....	79	10	447	154	80	9	209	50
32	Charitable Donations.....	17	10	199	9	56	5	110	8
33	Pension Payments Claimed.....	119	—	53	—	189	4	64	19
34	Dividends Charged.....	199	2	6,078	92	1,515	37	2,156	29
35	Fixed Assets Sold.....	120	38	1,231	600	384	84	1,050	5,317
36	Capital Expenditures.....	1,033	233	5,892	2,648	1,174	279	5,777	4,394

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: SERVICE—(Concluded)

Laundries, Cleaning and Pressing		Undertaking		Restaurants, Cafes and Taverns		Other Personal Service		Repairs and Miscellaneous Service		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies				
199	107	79	22	365	259	110	57	495	205	2,672	1,358	4,030	1
\$ 1,368	\$ 186	\$ 663	\$ 90	\$ 4,035	\$ 417	\$ 1,355	\$ 49	\$ 3,402	\$ 241	\$ 36,691	\$ 3,770	\$ 40,461	2
777	101	229	54	1,067	150	839	48	1,304	115	17,210	1,974	19,184	3
379	50	181	122	1,085	433	423	22	834	245	18,524	2,788	21,312	4
1,793	601	1,269	191	1,817	401	942	111	7,457	1,375	34,605	5,489	40,094	5
1,094	348	403	172	2,410	802	1,421	153	11,197	2,155	25,204	5,866	31,070	6
1,820	279	561	362	1,449	821	837	250	2,191	445	39,290	6,778	46,068	7
27,163	7,618	4,625	1,804	22,291	12,441	3,615	736	17,373	3,898	269,934	69,597	339,531	8
1,644	159	1	—	3,885	258	141	27	1,627	112	29,808	2,716	32,524	9
2,053	757	766	91	4,502	1,642	1,095	335	2,031	819	33,273	10,581	43,854	10
38,091	10,099	8,698	2,886	42,541	17,365	10,668	1,731	47,416	9,405	504,539	109,559	614,098	11
1,359	655	222	57	1,170	1,016	218	90	4,734	1,181	19,549	8,481	28,030	12
2,401	880	666	138	4,145	2,228	837	175	6,436	1,488	39,278	12,158	51,436	13
487	58	157	4	839	121	249	11	1,491	114	11,376	540	11,916	14
2,975	796	659	283	4,022	3,692	1,317	434	3,132	1,479	39,362	16,796	56,158	15
3,222	2,049	591	373	2,810	2,591	572	279	2,393	693	53,815	20,046	73,861	16
29	—	411	701	86	—	35	33	157	7	1,049	806	1,855	17
13,458	2,963	1,923	652	8,213	2,684	1,775	196	6,015	1,073	110,411	17,697	128,108	18
8,377	2,798	2,185	661	12,929	4,795	3,450	685	9,467	3,207	118,639	38,398	157,037	19
6,079	702	1,944	175	8,787	1,535	2,440	85	14,058	900	118,030	6,558	124,588	20
296	802	60	158	460	1,297	225	257	467	737	6,970	11,921	18,891	21
38,091	10,099	8,698	2,886	42,541	17,365	10,668	1,731	47,416	9,405	504,539	109,559	614,098	22
40,632	8,912	7,170	1,449	76,544	25,116	11,115	1,693	114,663	14,420	567,227	93,293	660,520	23
1,992	571	767	47	3,808	860	978	123	6,009	490	46,025	5,134	40,891	24
20	1	6	6	19	3	28	1	29	31	529	107	636	25
—	—	1	—	—	—	—	—	—	2	15	4	19	26
46	1	2	—	97	7	6	1	128	11	3,459	153	3,612	27
59	19	—	1	32	6	2	—	7	5	996	121	1,117	28
1,742	462	349	71	1,656	867	314	48	1,806	385	17,581	4,440	22,021	29
—	—	—	—	—	—	6	—	—	—	6	—	6	30
18	16	5	1	285	152	22	13	73	12	1,218	417	1,635	31
46	4	19	2	53	12	5	1	55	3	560	54	614	32
9	—	9	1	88	6	7	—	48	3	586	33	619	33
500	6	71	1	675	22	87	—	436	—	11,717	189	11,906	34
782	415	161	58	414	517	108	33	1,286	493	5,536	7,555	13,091	35
2,124	876	671	208	3,038	2,815	435	170	3,303	1,271	23,447	12,894	36,341	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: FINANCE							
		Trust Companies		Mortgage and Loan		Insurance Agents		Personal and Business Credit	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	50	7	51	4	478	144	143	27
Assets									
2	Cash.....	\$ 22,304	\$ 461	\$ 12,038	\$ 404	\$ 13,206	\$ 873	\$ 9,382	\$ 152
3	Government Securities.....	152,611	395	53,721	2,273	3,034	221	1,970	8
4	Other Securities.....	183,294	391	232,581	578	5,988	1,023	3,629	380
5	Receivables.....	17,024	125	1,304	80	23,522	3,753	300,744	2,302
6	Inventories.....	7	—	1	—	323	17	46	19
7	Land.....	1,673	26	1,558	988	1,036	48	136	—
8	Buildings and Equipment.....	11,299	18	8,185	5	4,738	950	2,936	44
9	Investment in Subsidiaries.....	3,601	805	16,128	—	2,801	74	14,590	—
10	Other Assets.....	862	17	704	—	7,900	1,709	1,300	94
11	Total.....	392,675	2,238	326,220	4,328	62,548	8,668	334,733	2,999
Liabilities and Capital									
12	Bank Loans.....	7,015	—	1,661	33	1,802	893	104,440	1,668
13	Payables.....	207,199	432	109,112	20	28,814	4,089	11,736	170
14	Tax Liabilities.....	1,287	—	1,324	—	806	101	3,208	9
15	Other Liabilities.....	898	298	2,980	101	4,107	1,022	75,110	407
16	Funded Debt.....	96,030	—	125,804	9,199	997	169	85,520	—
17	Liability Reserves.....	360	—	3,227	—	555	106	1,707	62
18	Depreciation Reserves.....	4,715	7	4,133	1	1,767	344	891	7
19	Capital Stock.....	35,983	2,663	40,579	1,142	11,160	2,000	28,679	943
20	Surplus.....	39,188	16	37,473	—	12,971	626	23,609	107
21	Less <i>Deficit</i>	—	<i>1,178</i>	<i>73</i>	<i>6,168</i>	<i>431</i>	<i>682</i>	<i>167</i>	<i>374</i>
22	Total.....	392,675	2,238	326,220	4,328	62,548	8,668	334,733	2,999
23	Gross Sales or Revenue.....	25,647	147	16,557	247	33,131	4,259	55,478	626
24	Current Year Profit or <i>Loss</i>	5,918	<i>48</i>	4,581	<i>367</i>	4,860	333	13,176	<i>135</i>
Selected Revenues and Charges									
25	Bond Interest Received.....	3,252	8	2,054	63	89	5	17	—
26	Foreign Dividends Received.....	118	2	8	—	22	—	1	—
27	Canadian Dividends Received.....	1,013	5	891	—	377	26	288	35
28	Bond Interest Paid.....	572	—	3,288	409	1	1	418	—
29	Depreciation Charged.....	511	3	247	1	546	105	484	6
30	Depletion Charged.....	—	—	—	—	—	—	—	—
31	Amortization Charged.....	4	—	1	—	40	5	75	—
32	Charitable Donations.....	122	1	42	1	94	10	44	—
33	Pension Payments Claimed.....	382	—	132	—	234	4	168	—
34	Dividends Charged.....	2,277	—	1,994	—	1,656	22	3,828	10
35	Fixed Assets Sold.....	37	1	54	4	336	71	491	—
36	Capital Expenditures.....	818	8	486	2	1,171	245	1,158	12

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Concluded)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions and Major Industrial Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: FINANCE—(Concluded)											
Investment, Trust and Holding Companies		Stock, Bond and Commodity Dealers		Real Estate Finance Operation and Agencies		Non-Resident Owned Investment Corporations		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies				
419	264	164	103	1,461	635	183	18	2,949	1,202	4,151	1
\$ 38,133	\$ 12,111	\$ 3,801	\$ 2,174	\$ 15,977	\$ 4,660	\$ 24,178	\$ 807	\$ 139,019	\$ 21,642	\$ 160,661	2
60,973	18,110	3,986	645	7,588	1,231	29,345	44	313,228	22,927	336,155	3
359,331	112,086	45,190	45,124	26,680	8,226	180,526	8,148	1,037,219	175,956	1,213,175	4
17,666	4,171	27,288	8,501	8,779	5,299	6,073	879	402,400	25,110	427,510	5
915	829	289	44	1,405	648	90	10	3,076	1,567	4,643	6
16,050	12,875	354	129	113,605	24,977	1,819	1	136,231	39,044	175,275	7
44,917	15,957	1,959	591	329,666	70,072	7,069	—	410,769	87,637	498,406	8
455,665	305,744	2,787	5,158	15,480	1,716	183,251	19,634	694,303	333,131	1,027,434	9
6,321	3,392	2,686	1,549	8,941	2,249	15,873	206	44,587	9,216	53,803	10
999,971	485,275	88,340	63,915	528,121	119,078	448,224	29,729	3,180,832	716,230	3,897,062	11
16,382	15,742	34,287	8,351	11,465	2,644	1,225	—	178,277	29,331	207,608	12
21,926	7,042	26,778	35,749	15,661	8,691	2,930	1,704	424,156	57,897	482,053	13
3,420	587	1,005	42	3,576	197	751	—	15,377	936	16,313	14
58,461	6,709	5,475	8,996	49,553	12,648	9,920	1,910	206,504	32,091	238,595	15
119,027	37,899	1,098	1,337	144,052	60,990	115,431	9,503	687,959	119,097	807,056	16
1,978	73	143	—	756	74	381	—	9,107	315	9,422	17
13,125	2,135	968	239	126,648	18,913	2,697	—	154,944	21,646	176,590	18
360,019	273,610	6,950	8,112	138,628	38,367	115,892	4,357	737,890	331,194	1,069,084	19
421,116	158,639	12,596	7,305	54,430	4,874	210,814	12,383	812,197	183,950	996,147	20
15,483	17,161	960	6,216	16,648	28,320	11,817	128	45,579	60,227	105,806	21
999,971	485,275	88,340	63,915	528,121	119,078	448,224	29,729	3,180,832	716,230	3,897,062	22
87,941	45,493	30,737	9,190	68,416	14,955	12,549	695	330,456	75,612	406,068	23
10,455	3,978	2,835	718	14,412	2,297	7,845	52	64,082	7,928	56,154	24
3,322	577	226	89	304	76	2,668	17	11,932	835	12,767	25
19,339	2,696	59	31	13	7	3,792	333	23,352	3,069	26,421	26
40,660	37,470	627	1,748	1,567	91	2,060	325	47,483	39,700	87,183	27
1,637	692	1	28	2,204	812	327	29	8,448	1,971	10,419	28
1,024	568	141	48	9,741	2,520	193	—	12,887	3,251	16,138	29
388	37	2	1	93	—	114	—	597	38	635	30
25	40	13	14	245	63	—	—	403	122	525	31
195	55	121	41	178	10	4	—	800	118	918	32
149	81	261	139	19	3	5	—	1,350	227	1,577	33
48,185	19,751	1,279	252	6,052	93	2,328	—	67,599	20,128	87,727	34
1,188	140	53	26	6,840	4,006	15	—	9,014	4,248	13,262	35
3,893	2,764	184	80	34,514	7,718	84	—	42,308	10,829	53,137	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions

1949 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	449	325	329	669	7,038	2,759	1,249	420	1,224	703
	Assets										
2	Cash.....	\$ 9,055	\$ 2,075	\$ 103,999	\$ 22,086	\$ 528,758	\$ 23,216	\$ 30,997	\$ 1,446	\$ 107,962	\$ 23,885
3	Government Securities.....	5,030	920	106,222	7,039	420,158	14,651	14,528	873	138,084	10,102
4	Other Securities.....	8,521	3,286	61,541	21,978	179,989	20,798	9,825	492	82,961	2,953
5	Receivables.....	12,755	3,186	54,943	12,450	922,138	82,793	98,130	10,026	123,360	15,144
6	Inventories.....	23,865	8,024	104,670	14,465	2,087,261	201,969	71,496	7,767	154,672	18,262
7	Land.....	41,198	14,573	315,922	203,195	441,552	31,134	6,960	892	312,830	15,614
8	Buildings and Equipment.....	52,070	29,405	519,947	116,729	4,587,452	434,886	129,185	19,364	3,132,728	240,551
9	Investment in Subsidiaries.....	9,181	4,035	133,438	28,598	637,881	68,175	10,204	1,727	450,482	13,369
10	Other Assets.....	3,800	1,823	36,464	114,552	217,345	37,835	11,072	2,664	83,699	14,624
11	Total.....	165,475	67,327	1,437,146	541,092	10,022,534	915,457	382,397	45,251	4,586,778	354,504
	Liabilities and Capital										
12	Bank Loans.....	5,086	4,146	6,749	11,839	260,939	98,973	34,478	8,989	46,740	14,459
13	Payables.....	10,185	6,016	58,577	17,811	684,829	79,610	67,300	8,765	145,385	32,974
14	Tax Liabilities.....	2,735	261	32,315	874	302,084	6,994	13,308	650	30,784	3,490
15	Other Liabilities.....	24,345	15,014	27,823	54,192	484,899	179,086	60,079	7,542	122,325	20,754
16	Funded Debt.....	11,477	14,256	17,902	21,065	676,794	63,315	9,481	2,448	1,204,535	114,391
17	Liability Reserves.....	550	4	11,993	1,162	50,065	705	1,364	558	22,706	3,455
18	Depreciation Reserves.....	34,499	12,594	440,529	63,251	2,643,247	165,180	69,589	8,247	1,116,151	73,605
19	Capital Stock.....	40,785	19,362	448,616	400,523	1,983,669	260,756	41,304	7,642	1,349,616	83,998
20	Surplus.....	41,587	5,593	415,175	30,875	2,948,278	119,328	87,069	3,935	554,754	29,782
21	Less <i>Deficit</i>	5,774	9,919	22,533	60,500	12,270	58,490	1,575	3,525	6,218	22,404
22	Total.....	165,475	67,327	1,437,146	541,092	10,022,534	915,457	382,397	45,251	4,586,778	354,504
23	Gross Sales or Revenue.....	144,481	34,286	693,686	84,083	10,855,936	807,692	151,369	18,151	1,191,089	151,518
24	Current Year Profit or <i>Loss</i>	9,960	3,426	127,841	8,956	1,039,647	41,182	45,420	3,989	113,074	9,400
	Selected Revenues and Charges										
25	Bond Interest Received.....	122	31	2,403	221	7,377	300	390	13	6,176	199
26	Foreign Dividends Received.....	60	6	785	9	7,013	21	5	—	598	—
27	Canadian Dividends Received.....	169	222	13,658	1,698	47,460	4,312	1,503	7	26,636	820
28	Bond Interest Paid.....	355	13	288	584	17,209	1,535	91	1	35,195	2,615
29	Depreciation Charged.....	5,377	2,054	25,559	6,021	275,666	25,809	17,610	2,677	101,336	12,020
30	Depletion Charged.....	1,586	348	56,403	3,661	9,256	495	57	16	1,191	7
31	Amortization Charged.....	1,135	398	5,568	12,121	3,694	1,364	137	11	303	364
32	Charitable Donations.....	64	10	729	18	12,707	377	398	20	1,036	51
33	Pension Payments Claimed.....	95	—	6,864	178	42,100	1,836	412	2	16,064	416
34	Dividends Charged.....	1,078	58	122,454	2,065	364,893	7,232	4,178	190	71,963	2,776
35	Fixed Assets Sold.....	2,066	1,536	4,187	2,516	73,458	15,343	5,123	1,269	90,192	14,712
36	Capital Expenditures.....	5,692	3,167	53,066	55,918	415,791	56,532	25,457	3,782	333,065	17,259

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1949 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
4,228	1,525	5,086	1,513	2,672	1,358	2,949	1,202	5	3	25,229	10,477	35,706	1
98,263	\$ 8,634	\$ 94,783	\$ 4,473	\$ 36,691	\$ 3,770	\$ 139,019	\$ 21,642	\$ 51	\$ 16	\$ 1,149,578	\$ 111,243	\$ 1,260,821	2
39,847	2,647	58,398	2,737	17,210	1,974	313,228	22,927	—	1	1,112,705	63,871	1,176,576	3
44,045	6,908	29,570	1,251	18,524	2,788	1,037,219	175,956	—	—	1,472,195	236,410	1,708,605	4
349,808	48,836	221,662	16,293	34,605	5,489	402,400	25,110	16	67	2,219,817	219,394	2,439,211	5
461,319	48,581	441,322	32,566	25,204	5,866	3,076	1,567	6	4	3,372,891	339,071	3,711,962	6
29,616	3,714	56,998	3,577	39,290	6,778	136,231	39,044	—	11	1,380,597	318,532	1,699,129	7
256,597	36,764	386,306	41,686	269,934	69,597	410,769	87,637	171	35	9,745,159	1,076,654	10,821,813	8
119,709	18,230	114,998	2,205	29,808	2,716	694,303	333,131	—	—	2,200,004	472,186	2,672,190	9
39,872	12,399	47,804	7,521	33,273	10,581	44,587	9,216	28	—	517,944	211,215	729,159	10
439,076	186,713	1,451,841	112,309	504,539	109,559	3,180,832	716,230	272	134	23,170,890	3,048,576	26,219,466	11
136,551	28,872	77,908	14,272	19,549	8,481	178,277	29,331	5	2	766,282	219,364	985,646	12
244,780	40,692	204,673	20,178	39,278	12,158	424,156	57,897	11	96	1,879,174	276,197	2,155,371	13
44,836	1,638	41,586	792	11,376	540	15,377	936	12	6	494,413	16,181	510,594	14
178,326	36,899	146,755	15,491	39,362	16,796	206,504	32,091	3	15	1,290,421	377,880	1,668,301	15
38,616	7,048	61,212	8,992	53,815	20,046	687,959	119,097	75	19	2,761,866	370,677	3,132,543	16
2,859	213	21,903	108	1,049	806	9,107	315	—	—	121,596	7,326	128,922	17
112,173	11,101	168,509	12,845	110,411	17,697	154,944	21,646	66	3	4,850,118	386,169	5,236,287	18
251,135	52,488	298,073	36,556	118,639	38,398	737,890	331,194	65	95	5,269,792	1,231,012	6,500,804	19
434,808	21,494	435,542	10,726	118,030	6,558	812,197	183,950	36	12	5,847,476	412,253	6,259,729	20
5,008	13,732	4,320	7,651	6,970	11,921	45,579	60,227	1	114	110,248	248,483	358,731	21
439,076	186,713	1,451,841	112,309	504,539	109,559	3,180,832	716,230	272	134	23,170,890	3,048,576	26,219,466	22
858,107	385,890	3,522,607	221,003	567,227	93,293	330,456	75,612	248	101	21,315,206	1,871,629	23,186,835	23
155,822	11,078	168,804	6,252	46,025	5,134	64,082	7,928	35	28	1,770,710	97,373	1,673,337	24
904	67	1,126	84	529	107	11,932	835	—	—	30,959	1,857	32,816	25
350	7	47	2	15	4	23,352	3,069	—	—	32,225	3,118	35,343	26
22,059	741	5,892	45	3,459	153	47,483	39,700	—	—	168,319	47,698	216,017	27
851	72	1,383	70	996	121	8,448	1,971	—	—	64,816	6,982	71,798	28
20,572	2,900	25,327	2,928	17,581	4,440	12,887	3,251	13	1	501,928	62,101	564,029	29
111	45	49	1	6	—	597	38	—	1	69,256	4,612	73,868	30
742	148	2,223	251	1,218	417	403	122	—	7	15,423	15,203	30,626	31
2,018	126	2,745	103	560	54	800	118	—	—	21,057	877	21,934	32
3,559	228	8,667	19	586	33	1,350	227	—	—	79,697	2,939	82,636	33
32,799	447	26,832	357	11,717	189	67,599	20,128	—	—	703,513	33,442	736,955	34
8,723	2,523	30,082	2,019	5,536	7,555	9,014	4,248	—	143	228,381	51,864	280,245	35
37,177	7,466	64,034	6,545	23,447	12,894	42,308	10,829	6	3	1,000,043	174,395	1,174,438	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	3,576	2,307	1,741	1,489	1,231	4,347	2,282
	Assets							
2	Cash.....	\$ 12,322	\$ 10,758	\$ 10,909	\$ 9,284	\$ 7,997	\$ 35,174	\$ 28,646
3	Government Securities.....	4,803	4,363	5,958	4,209	6,087	22,489	15,493
4	Other Securities.....	22,614	21,124	16,473	15,854	18,863	68,291	42,810
5	Receivables.....	30,020	24,278	24,412	23,837	22,097	103,438	73,639
6	Inventories.....	35,334	28,734	44,177	27,866	22,964	121,315	79,648
7	Land.....	18,894	11,872	10,701	10,686	13,447	34,069	24,697
8	Buildings and Equipment.....	100,760	79,290	59,701	78,853	65,130	236,899	157,301
9	Investment in Subsidiaries.....	16,400	29,551	17,179	13,582	33,842	118,147	34,005
10	Other Assets.....	16,802	12,712	11,656	8,654	10,938	46,086	20,645
11	Total.....	257,949	222,682	201,166	192,825	201,365	785,908	476,884
	Liabilities and Capital							
12	Bank Loans.....	19,095	17,064	14,376	14,124	14,381	66,583	39,896
13	Payables.....	30,928	24,526	40,977	25,831	17,144	91,130	57,719
14	Tax Liabilities.....	1,199	1,774	1,297	1,560	1,529	8,869	7,451
15	Other Liabilities.....	29,225	24,911	22,454	15,246	14,350	66,397	43,335
16	Funded Debt.....	21,393	34,570	17,956	14,569	22,806	131,667	33,572
17	Liability Reserves.....	275	136	281	168	403	844	1,178
18	Depreciation Reserves.....	34,799	24,893	23,466	40,567	29,646	97,065	65,920
19	Capital Stock.....	95,271	75,808	57,203	52,723	61,818	192,886	118,141
20	Surplus.....	35,637	27,968	31,603	32,865	44,655	146,717	114,302
21	Less <i>Deficit</i>	9,873	8,968	8,447	4,828	5,367	16,250	4,630
22	Total.....	257,949	222,682	201,166	192,825	201,365	785,908	476,884
23	Gross Sales or Revenue.....	260,390	212,764	221,249	228,181	188,250	919,995	645,008
24	Current Year Profit.....	1,563	3,346	4,259	5,154	5,500	31,715	27,752
	Selected Revenues and Charges							
25	Bond Interest Received.....	126	138	263	137	342	765	492
26	Foreign Dividends Received.....	38	1,901	145	129	114	502	292
27	Canadian Dividends Received.....	3,268	2,731	2,124	1,033	1,678	4,970	3,416
28	Bond Interest Paid.....	214	282	295	26	424	712	211
29	Depreciation Charged.....	6,484	4,809	4,542	4,311	4,170	18,910	11,431
30	Depletion Charged.....	73	100	90	61	50	811	376
31	Amortization Charged.....	253	249	386	179	165	937	502
32	Charitable Donations.....	129	120	133	121	192	679	493
33	Pension Payments Claimed.....	72	73	92	131	107	707	450
34	Dividends Charged.....	6,552	3,349	2,721	1,876	1,801	5,676	4,932
35	Fixed Assets Sold.....	3,116	2,675	2,239	1,942	2,186	7,328	6,655
36	Capital Expenditures.....	11,522	9,270	9,326	6,852	5,908	29,526	22,481

Bold italic figures denote deficit.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1949 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
1,318	939	2,339	1,472	1,212	458	253	225	40	25,229	1
\$ 20,932	\$ 16,211	\$ 78,239	\$ 89,451	\$ 149,613	\$ 110,313	\$ 111,187	\$ 210,381	\$ 248,161	\$ 1,149,578	2
11,804	11,277	44,919	69,345	134,755	101,896	142,487	212,243	320,577	1,112,705	3
32,850	26,839	119,524	166,169	270,882	183,288	203,618	133,866	129,130	1,472,195	4
54,672	47,348	172,235	189,452	257,365	194,839	208,492	513,387	280,306	2,219,817	5
64,051	51,810	190,896	222,635	358,606	306,734	315,853	751,104	751,164	3,372,891	6
15,494	15,714	68,499	69,380	76,319	115,488	137,481	391,466	366,390	1,380,597	7
115,069	93,834	368,983	392,575	700,167	580,818	664,317	2,381,844	3,669,618	9,745,159	8
34,205	12,894	122,348	129,545	172,702	209,199	204,293	485,134	566,978	2,200,004	9
13,440	14,682	33,547	34,607	49,213	44,402	32,818	74,468	93,274	517,944	10
362,517	290,609	1,199,190	1,363,159	2,169,622	1,846,977	2,020,546	5,153,893	6,425,598	23,170,890	11
32,675	25,310	70,940	76,848	101,785	60,129	88,835	119,590	4,651	766,282	12
43,281	32,970	112,471	162,817	229,974	197,501	214,113	307,894	289,898	1,879,174	13
5,856	6,019	22,781	28,436	50,035	42,263	48,530	128,886	137,928	494,413	14
31,884	26,605	95,151	110,440	169,979	98,613	91,619	269,458	180,754	1,290,421	15
20,598	18,519	90,131	103,967	208,124	164,987	179,896	757,341	941,770	2,761,866	16
602	430	2,215	3,006	9,805	2,529	5,616	18,774	75,334	121,596	17
53,404	43,930	184,108	199,845	360,171	332,170	359,238	1,169,212	1,831,684	4,850,118	18
87,439	77,588	255,434	294,146	447,403	350,421	426,875	1,233,179	1,443,457	5,269,792	19
92,563	72,453	378,144	392,435	602,702	598,538	607,213	1,149,559	1,520,122	5,847,476	20
5,785	13,215	12,185	8,781	10,356	174	1,389	—	—	110,248	21
362,517	290,609	1,199,190	1,363,159	2,169,622	1,846,977	2,020,546	5,153,893	6,425,598	23,170,890	22
490,725	394,806	1,485,323	1,565,478	2,296,327	1,865,458	1,957,798	4,694,724	3,888,730	21,315,206	23
22,767	21,036	83,347	104,031	187,772	159,729	175,300	445,568	491,871	1,770,710	24
293	323	1,622	2,029	3,927	3,734	3,776	5,527	7,465	30,959	25
229	228	1,118	905	2,311	1,400	15,222	1,890	5,801	32,225	26
812	1,151	6,935	8,584	15,331	13,481	12,801	44,438	45,566	168,319	27
239	156	1,540	1,424	3,823	4,160	5,595	22,026	23,689	64,816	28
8,297	7,575	25,036	25,323	45,632	34,907	38,806	108,292	153,403	501,928	29
312	280	1,932	1,554	2,518	3,740	6,322	9,921	41,116	69,256	30
376	1,156	1,016	1,379	1,457	1,062	3,583	2,303	420	15,423	31
431	362	1,258	1,328	2,016	1,592	1,449	7,087	3,667	21,057	32
409	348	1,455	2,482	4,527	4,328	4,770	18,690	41,056	79,697	33
3,520	3,940	16,448	28,061	46,849	52,679	68,966	187,258	268,885	703,513	34
3,307	3,735	12,582	8,292	11,860	12,987	11,711	78,500	59,266	228,381	35
12,985	14,168	39,486	47,015	75,344	52,770	75,829	290,113	297,448	1,000,043	36

Bold italic figures denote deficit.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1949 TAXATION YEAR—PRINCE EDWARD ISLAND**

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....										
	Assets										
2	Cash.....										
3	Government Securities.....										
4	Other Securities.....										
5	Receivables.....										
6	Inventories.....										
7	Land.....										
8	Buildings and Equipment.....										
9	Investment in Subsidiaries.....										
10	Other Assets.....										
11	Total.....										
	Liabilities and Capital										
12	Bank Loans.....										
13	Payables.....										
14	Tax Liabilities.....										
15	Other Liabilities.....										
16	Funded Debt.....										
17	Liability Reserves.....										
18	Depreciation Reserves.....										
19	Capital Stock.....										
20	Surplus.....										
21	Less <i>Deficit</i>										
22	Total.....										
		INDUSTRIAL DIVISIONS GROUPED TO CONCEAL IDENTITY									
23	Gross Sales or Revenue.....										
24	Current Year Profit or <i>Loss</i>										
	Selected Revenues and Charges										
25	Bond Interest Received.....										
26	Foreign Dividends Received.....										
27	Canadian Dividends Received.....										
28	Bond Interest Paid.....										
29	Depreciation Charged.....										
30	Depletion Charged.....										
31	Amortization Charged.....										
32	Charitable Donations.....										
33	Pension Payments Claimed.....										
34	Dividends Charged.....										
35	Fixed Assets Sold.....										
36	Capital Expenditures.....										

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1949 TAXATION YEAR—PRINCE EDWARD ISLAND**

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
										161	52	213	1
										\$ 3,558	\$ 140	\$ 3,698	2
										23,026	108	23,134	3
										60,415	2,143	62,558	4
										3,969	1,241	5,210	5
										3,914	644	4,558	6
										287	89	376	7
										9,402	1,926	11,328	8
										152,235	15,908	168,143	9
										2,157	113	2,270	10
										258,963	22,312	281,275	11
										2,189	697	2,886	12
										3,780	528	4,308	13
										671	78	749	14
										3,388	283	3,671	15
										69,403	9,281	78,684	16
										113	8	121	17
										3,035	727	3,762	18
										31,323	3,288	34,611	19
										145,652	8,162	153,814	20
										591	740	1,331	21
INDUSTRIAL DIVISIONS GROUPED TO CONCEAL IDENTITY										258,963	22,312	281,275	22
										35,775	7,626	43,401	23
										4,705	356	4,349	24
										1,784	2	1,786	25
										1,058	22	1,080	26
										1,456	97	1,553	27
										231	45	276	28
										448	116	564	29
										24	—	24	30
										13	2	15	31
										33	4	37	32
										36	—	36	33
										768	3	771	34
										237	85	322	35
										1,386	199	1,585	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1949 TAXATION YEAR—PRINCE EDWARD ISLAND**

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies.....	24	17	12	11	10	27
	Assets						
2	Cash.....	\$ 54	\$ 49	\$ 143	\$ 79	\$ 53	\$ 158
3	Government Securities.....	5	75	3	280	618	1,515
4	Other Securities.....	145	162	85	1,426	3,024	2,043
5	Receivables.....	195	116	88	126	129	338
6	Inventories.....	169	278	252	178	136	336
7	Land.....	22	39	7	4	16	6
8	Buildings and Equipment.....	180	545	233	149	379	411
9	Investment in Subsidiaries.....	581	1,224	—	280	2,075	57,171
10	Other Assets.....	73	55	36	24	36	101
11	Total.....	1,424	2,543	847	2,546	6,466	62,079
	Liabilities and Capital						
12	Bank Loans.....	117	104	96	50	102	176
13	Payables.....	124	139	75	147	77	421
14	Tax Liabilities.....	—	26	3	7	9	21
15	Other Liabilities.....	59	26	68	33	22	40
16	Funded Debt.....	31	—	106	606	121	56,901
17	Liability Reserves.....	—	8	—	—	—	—
18	Depreciation Reserves.....	50	287	66	47	118	237
19	Capital Stock.....	471	376	341	1,164	907	2,672
20	Surplus.....	646	1,579	119	534	5,143	1,668
21	Less <i>Deficit</i>	<i>74</i>	<i>2</i>	<i>27</i>	<i>42</i>	<i>33</i>	<i>57</i>
22	Total.....	1,424	2,543	847	2,546	6,466	62,079
23	Gross Sales or Revenue.....	1,452	1,303	1,135	1,288	1,496	2,753
24	Current Year Profit.....	12	24	29	40	45	209
	Selected Revenues and Charges						
25	Bond Interest Received.....	—	5	2	6	13	42
26	Foreign Dividends Received.....	22	—	—	10	73	17
27	Canadian Dividends Received.....	9	49	9	61	188	176
28	Bond Interest Paid.....	—	—	3	—	5	36
29	Depreciation Charged.....	17	28	17	9	10	37
30	Depletion Charged.....	—	—	—	—	—	—
31	Amortization Charged.....	1	—	—	—	—	—
32	Charitable Donations.....	1	1	1	—	1	2
33	Pension Payments Claimed.....	—	—	—	—	—	—
34	Dividends Charged.....	4	1	3	41	192	58
35	Fixed Assets Sold.....	3	8	4	—	5	2
36	Capital Expenditures.....	11	57	53	17	33	28

Bold italic figures denote deficit.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1949 TAXATION YEAR—PRINCE EDWARD ISLAND**

(All money figures in thousands of dollars)

\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	Over \$250,000	Total Profit Companies	
13	7	3	12	12	9	4	161	1
\$ 162	\$ 439	\$ 28	\$ 228	\$ 426	\$ 756	\$ 983	\$ 3,558	2
790	145	30	1,796	789	4,692	12,288	23,026	3
2,796	1,502	367	6,241	6,024	7,053	29,547	60,415	4
298	60	128	422	1,359	587	123	3,969	5
305	139	47	391	1,329	354	—	3,914	6
7	1	17	16	104	48	—	287	7
267	141	55	345	3,267	3,430	—	9,402	8
—	—	—	55,552	2,036	15,888	17,428	152,235	9
215	56	1	84	64	1,159	253	2,157	10
4,840	2,483	673	65,075	15,398	33,967	60,622	258,963	11
119	26	7	152	1,195	45	—	2,189	12
289	51	26	233	808	1,390	—	3,780	13
11	7	4	83	226	181	93	671	14
54	1	—	11	1,041	33	2,000	3,388	15
3,084	667	—	1,373	2,489	4,025	—	69,403	16
—	—	—	88	2	—	15	113	17
109	63	28	150	1,388	492	—	3,035	18
481	202	147	707	2,710	20,195	950	31,323	19
1,037	1,466	461	62,278	5,539	7,618	57,564	145,652	20
344	—	—	—	—	12	—	591	21
4,840	2,483	673	65,075	15,398	33,967	60,622	258,963	22
2,726	624	892	5,259	10,484	4,909	1,454	35,775	23
162	122	66	441	850	1,393	1,312	4,705	24
58	13	1	198	122	356	968	1,784	25
78	26	—	41	32	644	115	1,058	26
23	63	20	13	100	396	349	1,456	27
20	—	—	—	17	150	—	231	28
34	16	5	42	210	23	—	448	29
1	7	3	—	4	6	3	24	30
1	1	—	—	—	10	—	13	31
1	1	1	5	15	4	—	33	32
—	4	—	4	23	5	—	36	33
—	17	26	11	89	326	—	768	34
25	—	—	4	104	82	—	237	35
42	35	12	61	631	406	—	1,386	36

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions

1949 TAXATION YEAR—NOVA SCOTIA

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	24	11	11	9	168	84	46	11	63	42
	Assets										
2	Cash.....	\$ 1,217	\$ 144	\$ 1,287	\$ 82	\$ 16,898	\$ 387	\$ 638	\$ 38	\$ 3,388	\$ 2,579
3	Government Securities.....	484	17	200	424	8,756	284	352	24	1,545	50
4	Other Securities.....	220	161	61	189	4,441	2,000	56	38	734	141
5	Receivables.....	1,035	52	6,790	188	18,718	1,329	2,849	202	2,377	1,829
6	Inventories.....	1,313	872	4,341	197	39,024	2,368	3,195	293	2,276	250
7	Land.....	4,388	1,095	30,885	250	28,716	411	227	9	1,300	34
8	Buildings and Equipment.....	3,899	493	20,717	1,202	114,023	5,491	3,054	514	61,276	17,763
9	Investment in Subsidiaries.....	945	—	83	—	12,993	1,583	184	—	14,360	766
10	Other Assets.....	119	224	826	608	3,817	474	251	23	1,348	611
11	Total.....	13,620	3,058	65,190	3,140	247,386	14,327	10,806	1,141	88,604	24,023
	Liabilities and Capital										
12	Bank Loans.....	209	74	11	38	6,667	1,843	1,187	116	1,037	672
13	Payables.....	847	1,060	3,334	132	12,907	1,254	1,546	209	3,539	977
14	Tax Liabilities.....	211	39	60	1	6,340	196	342	—	590	18
15	Other Liabilities.....	1,248	132	566	481	11,114	1,446	3,086	379	1,960	1,273
16	Funded Debt.....	1,710	102	3,053	91	25,343	1,412	293	14	30,940	4,495
17	Liability Reserves.....	—	—	—	—	72	—	—	—	285	46
18	Depreciation Reserves.....	2,876	111	26,347	796	66,776	2,095	1,493	209	16,521	6,375
19	Capital Stock.....	3,404	360	23,844	1,595	45,972	5,907	1,108	110	24,845	4,910
20	Surplus.....	3,229	1,396	7,975	437	72,261	2,332	1,782	153	9,400	5,457
21	Less <i>Deficit</i>	<i>114</i>	<i>216</i>	<i>—</i>	<i>431</i>	<i>66</i>	<i>2,158</i>	<i>31</i>	<i>49</i>	<i>513</i>	<i>200</i>
22	Total.....	13,620	3,058	65,190	3,140	247,386	14,327	10,806	1,141	88,604	24,023
23	Gross Sales or Revenue.....	14,613	642	52,160	1,960	233,993	14,292	3,917	166	20,926	12,186
24	Current Year Profit or <i>Loss</i>	1,066	<i>97</i>	686	<i>131</i>	22,030	<i>922</i>	1,356	<i>139</i>	2,678	<i>403</i>
	Selected Revenues and Charges										
25	Bond Interest Received.....	8	2	3	20	265	6	9	2	22	4
26	Foreign Dividends Received.....	58	—	—	—	6	1	—	—	1	—
27	Canadian Dividends Received.....	56	6	—	1	213	38	1	—	327	—
28	Bond Interest Paid.....	56	—	136	—	866	42	14	—	1,019	—
29	Depreciation Charged.....	400	45	1,767	133	6,428	507	346	91	2,258	1,531
30	Depletion Charged.....	72	—	33	20	488	43	—	—	15	—
31	Amortization Charged.....	—	—	1	—	4	2	1	—	2	7
32	Charitable Donations.....	7	—	1	—	127	3	11	—	39	1
33	Pension Payments Claimed.....	—	—	—	—	249	5	2	—	311	6
34	Dividends Charged.....	203	—	805	41	4,289	19	125	—	1,534	10
35	Fixed Assets Sold.....	30	162	15	8	5,861	275	61	7	3,827	3,486
36	Capital Expenditures.....	230	172	151	71	10,538	595	601	119	8,864	523

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions

1949 TAXATION YEAR—NOVA SCOTIA

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
140	57	341	105	90	54	84	38	—	—	967	411	1,378	1
1,930	\$ 276	\$ 2,962	\$ 174	\$ 770	\$ 83	\$ 3,137	\$ 139	—	—	\$ 32,227	\$ 3,902	\$ 36,129	2
1,095	162	1,328	152	574	51	7,769	176	—	—	22,103	1,340	23,443	3
1,069	989	1,390	176	262	6	48,473	8,662	—	—	56,706	12,362	69,068	4
7,454	2,061	7,272	828	769	74	2,459	450	—	—	49,723	7,013	56,736	5
9,676	1,754	13,148	1,517	1,020	128	206	19	—	—	74,199	7,398	81,597	6
424	105	1,009	464	339	183	479	198	—	—	67,767	2,749	70,516	7
5,299	1,248	13,065	1,735	5,996	2,909	4,759	1,451	—	—	232,088	32,806	264,894	8
1,191	307	1,157	36	295	15	2,898	141	—	—	34,106	2,848	36,954	9
781	270	1,640	402	395	110	568	233	—	—	9,745	2,955	12,700	10
28,919	7,172	42,971	5,484	10,420	3,559	70,748	11,469	—	—	578,664	73,373	652,037	11
3,671	1,657	3,687	689	734	316	1,425	195	—	—	18,628	5,600	24,228	12
4,576	1,317	7,053	1,020	811	406	3,202	767	—	—	37,815	7,142	44,957	13
618	13	740	27	146	12	526	13	—	—	9,573	319	9,892	14
1,019	883	2,620	678	557	312	2,145	435	—	—	24,315	6,019	30,334	15
976	321	2,839	270	1,015	1,075	41,315	1,079	—	—	107,484	8,859	116,343	16
27	—	37	24	16	14	86	6	—	—	523	90	613	17
2,115	435	4,995	581	2,643	536	1,502	403	—	—	125,268	11,541	136,809	18
5,500	1,386	8,768	1,992	2,759	882	10,939	5,473	—	—	127,139	22,615	149,754	19
10,462	1,879	12,345	653	2,349	279	9,639	3,778	—	—	129,442	16,364	145,806	20
45	719	113	450	610	273	31	680	—	—	1,523	5,176	6,699	21
28,919	7,172	42,971	5,484	10,420	3,559	70,748	11,469	—	—	578,664	73,373	652,037	22
76,035	16,626	93,571	9,556	13,563	2,402	5,411	612	—	—	514,189	58,442	572,631	23
2,941	524	3,970	256	757	163	1,330	210	—	—	36,814	2,845	33,969	24
46	6	42	—	8	—	85	11	—	—	488	51	539	25
1	—	2	—	—	—	85	1	—	—	153	2	155	26
170	7	36	7	36	—	416	128	—	—	1,255	187	1,442	27
6	6	65	—	22	6	504	23	—	—	2,688	77	2,765	28
469	86	1,108	112	321	115	210	37	—	—	13,307	2,657	15,964	29
37	—	1	—	—	—	—	—	—	—	646	63	709	30
11	1	29	6	4	—	—	—	—	—	52	16	68	31
67	6	63	7	13	1	27	1	—	—	355	19	374	32
34	1	56	2	17	—	51	2	—	—	720	16	736	33
463	7	365	6	136	1	458	—	—	—	8,378	84	8,462	34
130	52	302	48	92	13	49	—	—	—	10,367	4,051	14,418	35
826	181	1,661	326	436	893	474	28	—	—	23,781	2,908	26,689	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes**

1949 TAXATION YEAR—NOVA SCOTIA

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies	147	115	74	58	43	161	91
	Assets							
2	Cash	\$ 272	\$ 455	\$ 232	\$ 448	\$ 175	\$ 1,134	\$ 979
3	Government Securities	171	206	185	152	96	1,161	592
4	Other Securities	630	1,018	242	336	137	2,509	3,434
5	Receivables	863	1,435	1,576	541	690	3,563	2,245
6	Inventories	1,335	1,855	1,761	1,079	677	4,522	2,238
7	Land	131	3,433	266	99	78	232	231
8	Buildings and Equipment	2,987	2,876	2,829	1,765	1,362	5,909	3,660
9	Investment in Subsidiaries	409	385	46	687	102	530	458
10	Other Assets	345	319	213	101	116	687	502
11	Total	7,143	11,982	7,350	5,208	3,433	20,247	14,339
	Liabilities and Capital							
12	Bank Loans	934	1,109	1,000	520	314	2,338	1,367
13	Payables	1,046	1,102	1,071	567	533	2,491	1,467
14	Tax Liabilities	19	255	45	34	104	338	170
15	Other Liabilities	838	1,047	857	333	335	1,349	832
16	Funded Debt	369	218	229	54	219	638	1,951
17	Liability Reserves	3	1	4	3	2	17	4
18	Depreciation Reserves	937	1,237	929	709	478	2,523	1,489
19	Capital Stock	2,512	5,074	1,538	1,916	853	4,817	3,247
20	Surplus	863	2,095	1,718	1,093	653	5,909	3,812
21	Less <i>Deficit</i>	<i>378</i>	<i>156</i>	<i>41</i>	<i>21</i>	<i>58</i>	<i>173</i>	—
22	Total	7,143	11,982	7,350	5,208	3,433	20,247	14,339
23	Gross Sales or Revenue	8,056	11,013	11,270	7,976	6,020	33,165	25,221
24	Current Year Profit	67	171	177	199	191	1,159	1,107
	Selected Revenues and Charges							
25	Bond Interest Received	9	5	4	4	6	44	12
26	Foreign Dividends Received	1	3	—	—	—	12	10
27	Canadian Dividends Received	49	29	8	39	1	146	75
28	Bond Interest Paid	—	2	—	—	—	13	8
29	Depreciation Charged	186	199	209	139	99	552	316
30	Depletion Charged	—	41	—	1	—	12	4
31	Amortization Charged	6	3	1	8	4	7	2
32	Charitable Donations	4	5	6	4	5	26	21
33	Pension Payments Claimed	3	—	5	4	2	6	10
34	Dividends Charged	23	139	15	81	27	161	79
35	Fixed Assets Sold	57	49	20	71	29	172	106
36	Capital Expenditures	276	336	255	203	173	738	608

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies

By Income Classes

1949 TAXATION YEAR—NOVA SCOTIA

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	Over \$1,000,000	Total Profit Companies	
63	37	97	42	24	8	3	4	967	1
\$ 799	\$ 631	\$ 2,587	\$ 1,884	\$ 4,476	\$ 4,811	\$ 1,046	\$ 12,298	\$ 32,227	2
662	343	1,531	1,836	6,850	1,086	24	7,208	22,103	3
1,321	574	2,364	7,706	34,713	657	170	895	56,706	4
2,446	1,585	5,940	4,165	3,625	8,638	708	11,703	49,723	5
2,979	1,679	9,108	6,631	4,718	6,262	2,012	27,343	74,199	6
758	612	7,335	1,220	685	27,752	233	24,702	67,767	7
4,554	3,614	21,399	12,215	13,697	43,982	8,716	102,523	232,088	8
276	715	3,465	2,463	1,246	11,021	10,837	1,466	34,106	9
339	430	1,312	886	971	963	178	2,383	9,745	10
14,134	10,183	55,041	39,006	70,981	105,172	23,924	190,521	578,664	11
1,272	457	3,686	2,807	1,203	39	—	1,582	18,628	12
1,787	962	4,961	4,417	3,153	4,376	873	9,009	37,815	13
264	163	616	637	681	477	542	5,228	9,573	14
1,608	1,269	4,837	2,140	2,952	1,209	1,777	2,932	24,315	15
606	224	5,885	6,286	39,325	21,725	5,500	24,255	107,484	16
6	11	111	20	14	119	—	208	523	17
2,032	1,841	9,744	4,612	5,778	31,908	3,314	57,737	125,268	18
2,885	2,400	11,600	7,543	8,109	31,623	4,240	38,782	127,139	19
3,716	2,936	14,175	10,544	9,766	13,696	7,678	50,788	129,442	20
42	80	574	—	—	—	—	—	1,523	21
14,134	10,183	55,041	39,006	70,981	105,172	23,924	190,521	578,664	22
19,200	15,297	56,696	43,423	33,903	68,746	24,011	150,192	514,189	23
1,082	826	3,350	2,920	3,459	2,683	1,903	17,520	36,814	24
11	7	47	25	93	5	—	216	488	25
4	—	54	5	6	—	58	—	153	26
26	42	36	194	163	318	52	77	1,255	27
10	—	221	116	576	743	194	805	2,688	28
253	245	1,207	711	1,225	2,527	461	4,978	13,307	29
24	—	123	53	6	11	—	371	646	30
3	9	1	8	—	—	—	—	52	31
16	13	51	48	48	50	13	45	355	32
9	19	82	37	83	104	2	354	720	33
101	205	460	563	747	1,821	763	3,193	8,378	34
93	33	230	153	223	2,905	67	6,159	10,367	35
485	334	2,203	1,132	2,012	4,739	290	9,997	23,781	36

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions

1949 TAXATION YEAR—NEW BRUNSWICK

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	11	9	4	4	139	52	47	15	30	22
	Assets										
2	Cash.....	\$ 336	\$ 41	\$ 272	\$ 57	\$ 6,655	\$ 277	\$ 952	\$ 46	\$ 1,005	\$ 78
3	Government Securities.....	78	6	20	3	2,882	294	1,093	2	146	17
4	Other Securities.....	64	143	52	—	1,053	1,111	600	12	526	19
5	Receivables.....	487	688	121	69	9,545	2,703	2,070	542	1,982	448
6	Inventories.....	1,197	514	30	101	23,297	4,462	1,476	136	752	289
7	Land.....	2,010	183	43	751	29,145	669	101	51	188	97
8	Buildings and Equipment.....	746	8,571	788	322	63,613	8,282	2,889	1,444	27,016	5,528
9	Investment in Subsidiaries.....	130	489	—	—	14,898	941	1	—	96	318
10	Other Assets.....	216	183	5	58	3,097	657	652	94	448	630
11	Total.....	5,264	10,818	1,331	1,361	154,185	19,396	9,834	2,327	32,159	7,424
	Liabilities and Capital										
12	Bank Loans.....	63	367	—	257	3,546	2,001	1,016	290	162	491
13	Payables.....	452	197	81	78	9,031	1,164	1,719	592	1,096	665
14	Tax Liabilities.....	85	48	47	1	2,959	31	225	16	355	1
15	Other Liabilities.....	1,370	1,044	69	—	2,518	3,430	1,335	221	295	501
16	Funded Debt.....	24	8,127	96	44	15,699	1,286	368	303	5,329	1,270
17	Liability Reserves.....	—	2	—	—	367	—	—	—	—	—
18	Depreciation Reserves.....	803	901	464	191	40,946	2,977	1,544	565	6,740	2,228
19	Capital Stock.....	1,534	188	180	895	38,244	5,001	697	212	15,096	2,259
20	Surplus.....	1,052	326	398	2	40,995	3,913	3,046	223	3,156	312
21	Less <i>Deficit</i>	<i>119</i>	<i>382</i>	<i>4</i>	<i>107</i>	<i>120</i>	<i>407</i>	<i>116</i>	<i>95</i>	<i>70</i>	<i>303</i>
22	Total.....	5,264	10,818	1,331	1,361	154,185	19,396	9,834	2,327	32,159	7,424
23	Gross Sales or Revenue.....	8,620	3,072	1,335	533	119,826	13,917	5,925	576	10,108	4,009
24	Current Year Profit or <i>Loss</i>	189	<i>144</i>	257	<i>20</i>	10,221	<i>521</i>	1,190	<i>235</i>	1,466	<i>255</i>
	Selected Revenues and Charges										
25	Bond Interest Received.....	1	3	2	—	289	9	47	—	3	—
26	Foreign Dividends Received.....	—	—	—	—	—	—	—	—	—	—
27	Canadian Dividends Received.....	—	3	1	—	333	39	5	—	—	—
28	Bond Interest Paid.....	1	—	—	2	561	25	—	—	121	39
29	Depreciation Charged.....	57	19	125	29	5,173	403	479	308	1,206	553
30	Depletion Charged.....	40	23	10	5	516	49	—	9	—	—
31	Amortization Charged.....	—	—	—	77	—	—	—	—	—	—
32	Charitable Donations.....	1	1	1	—	112	5	28	1	8	1
33	Pension Payments Claimed.....	2	—	—	—	378	1	11	—	154	1
34	Dividends Charged.....	—	40	73	1	3,524	31	104	18	735	21
35	Fixed Assets Sold.....	27	24	21	4	790	263	89	146	1,012	697
36	Capital Expenditures.....	99	55	204	129	9,314	777	553	401	5,583	566

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1949 TAXATION YEAR—NEW BRUNSWICK

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
108	52	195	58	42	37	66	47	—	—	642	296	938	1
2,335	\$ 77	\$ 1,921	\$ 84	\$ 400	\$ 32	\$ 376	\$ 76	—	—	\$ 14,252	\$ 768	\$ 15,020	2
801	99	2,691	90	385	29	351	77	—	—	8,447	617	9,064	3
4,505	133	1,007	149	305	16	6,214	3,291	—	—	14,326	4,874	19,200	4
9,691	2,487	6,769	785	320	85	1,409	232	—	—	32,394	8,039	40,433	5
14,395	1,891	9,829	1,634	229	136	—	66	—	—	51,205	9,229	60,434	6
1,607	198	915	310	646	84	645	487	—	—	35,300	2,830	38,130	7
13,635	834	9,562	2,207	4,445	2,581	2,013	2,880	—	—	124,707	32,649	157,356	8
5,653	266	982	16	162	77	264	4,023	—	—	22,186	6,130	28,316	9
695	412	1,157	125	586	97	735	234	—	—	7,591	2,490	10,081	10
53,317	6,397	34,833	5,400	7,478	3,137	12,007	11,366	—	—	310,408	67,626	378,034	11
6,823	956	2,617	1,042	317	572	484	135	—	—	15,028	6,111	21,139	12
7,264	1,031	5,471	718	596	371	3,558	660	—	—	29,268	5,476	34,744	13
1,074	33	977	15	95	1	45	1	—	—	5,862	147	6,009	14
4,437	1,670	1,791	379	275	71	427	685	—	—	12,517	8,001	20,518	15
1,212	211	1,062	563	733	1,040	3,339	1,251	—	—	27,862	14,095	41,957	16
442	2	27	2	—	—	3	—	—	—	839	6	845	17
7,847	264	3,918	628	2,091	416	733	795	—	—	65,086	8,965	74,051	18
8,755	1,574	6,981	1,920	1,787	569	2,713	4,194	—	—	75,987	16,812	92,799	19
15,476	977	12,024	469	1,672	231	1,193	4,106	—	—	79,012	10,559	89,571	20
13	321	35	336	88	134	488	461	—	—	1,053	2,546	3,599	21
53,317	6,397	34,833	5,400	7,478	3,137	12,007	11,366	—	—	310,408	67,626	378,034	22
104,187	18,011	71,843	9,006	5,645	1,662	2,256	773	—	—	329,745	51,559	381,304	23
3,606	272	4,188	243	544	108	325	63	—	—	21,986	1,861	20,125	24
11	3	55	4	25	1	71	18	—	—	504	38	542	25
—	—	1	2	—	—	4	—	—	—	5	2	7	26
74	3	28	2	4	—	13	72	—	—	458	119	577	27
45	—	23	—	11	6	—	17	—	—	762	89	851	28
1,395	84	718	133	236	78	88	136	—	—	9,477	1,743	11,220	29
5	—	—	—	—	—	6	—	—	—	577	86	663	30
1	1	12	4	1	—	—	—	—	—	14	82	96	31
41	4	63	4	8	1	7	1	—	—	269	18	287	32
106	7	37	—	12	—	12	—	—	—	712	9	721	33
453	8	466	3	114	—	96	74	—	—	5,565	196	5,761	34
613	214	274	89	132	6	31	14	—	—	2,989	1,457	4,446	35
1,460	204	1,267	334	112	1,381	156	127	—	—	18,748	3,974	22,722	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes**

1949 TAXATION YEAR—NEW BRUNSWICK

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	93	72	54	45	33	126	51
	Assets							
2	Cash.....	\$ 161	\$ 239	\$ 353	\$ 427	\$ 167	\$ 1,115	\$ 486
3	Government Securities.....	200	95	77	52	90	619	482
4	Other Securities.....	97	249	188	823	293	311	303
5	Receivables.....	923	805	548	602	840	2,958	1,732
6	Inventories.....	862	1,237	1,746	454	1,471	3,762	2,169
7	Land.....	78	486	1,241	124	274	468	302
8	Buildings and Equipment.....	1,220	1,938	1,754	1,287	1,625	6,297	3,677
9	Investment in Subsidiaries.....	4	21	254	200	24	1,014	227
10	Other Assets.....	217	228	359	74	129	1,075	580
11	Total.....	3,762	5,298	6,520	4,043	4,913	17,619	9,958
	Liabilities and Capital							
12	Bank Loans.....	555	821	334	225	675	1,581	717
13	Payables.....	873	749	704	425	809	3,275	1,497
14	Tax Liabilities.....	4	58	18	20	22	289	148
15	Other Liabilities.....	247	411	1,434	261	410	1,602	466
16	Funded Debt.....	220	436	329	240	461	604	1,059
17	Liability Reserves.....	4	—	2	1	21	21	5
18	Depreciation Reserves.....	344	744	1,171	610	858	3,164	1,533
19	Capital Stock.....	1,313	1,438	1,446	1,309	564	3,305	1,787
20	Surplus.....	373	823	1,272	1,154	1,278	3,859	2,746
21	Less <i>Deficit</i>	<i>171</i>	<i>182</i>	<i>190</i>	<i>202</i>	<i>185</i>	<i>81</i>	—
22	Total.....	3,762	5,298	6,520	4,043	4,913	17,619	9,958
23	Gross Sales or Revenue.....	7,814	7,849	7,714	6,247	10,960	26,604	15,615
24	Current Year Profit.....	39	103	135	158	146	952	639
	Selected Revenues and Charges							
25	Bond Interest Received.....	8	2	4	4	4	16	11
26	Foreign Dividends Received.....	—	—	—	4	—	1	—
27	Canadian Dividends Received.....	2	10	8	6	1	28	10
28	Bond Interest Paid.....	—	9	3	3	8	5	11
29	Depreciation Charged.....	94	155	123	128	115	678	442
30	Depletion Charged.....	30	1	19	7	4	8	56
31	Amortization Charged.....	3	1	—	1	—	2	1
32	Charitable Donations.....	1	5	4	6	5	18	14
33	Pension Payments Claimed.....	—	10	1	7	3	8	3
34	Dividends Charged.....	5	24	42	136	2	95	85
35	Fixed Assets Sold.....	33	44	29	22	76	328	137
36	Capital Expenditures.....	141	213	219	82	142	721	1,213

Bold italic figures denote deficit.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1949 TAXATION YEAR—NEW BRUNSWICK**

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	Over \$1,000,000	Total Profit Companies	
27	23	57	21	26	7	3	4	642	1
\$ 510	\$ 271	\$ 2,084	\$ 789	\$ 2,056	\$ 610	\$ 1,218	\$ 3,766	\$ 14,252	2
119	202	812	191	1,505	1,823	523	1,657	8,447	3
131	484	5,142	515	1,145	150	426	4,069	14,326	4
1,448	1,363	3,637	3,200	7,395	2,331	2,126	2,486	32,394	5
1,179	1,104	3,868	4,290	11,185	3,246	1,904	12,728	51,205	6
351	188	1,489	475	731	3,768	493	24,832	35,300	7
2,618	2,751	7,336	3,870	17,023	8,597	20,504	44,210	124,707	8
617	—	489	477	4,862	878	—	13,119	22,186	9
238	224	1,165	595	1,701	262	101	643	7,591	10
7,211	6,587	26,022	14,402	47,603	21,665	27,295	107,510	310,408	11
579	468	1,394	1,944	3,001	303	—	2,431	15,028	12
857	1,259	4,563	1,790	4,605	1,581	1,109	5,172	29,268	13
143	71	427	396	1,070	521	537	2,138	5,862	14
865	173	820	1,577	2,730	811	65	645	12,517	15
369	412	3,213	961	2,928	2,570	3,610	10,450	27,862	16
1	—	34	9	126	—	285	330	839	17
1,105	1,210	3,570	1,556	7,739	2,990	4,413	34,079	65,086	18
1,215	994	5,618	2,541	9,428	6,327	13,280	25,422	75,987	19
2,077	2,004	6,421	3,628	15,976	6,562	3,996	26,843	79,012	20
—	4	38	—	—	—	—	—	1,053	21
7,211	6,587	26,022	14,402	47,603	21,665	27,295	107,510	310,408	22
10,439	11,839	45,995	24,148	67,471	23,282	14,509	49,259	329,745	23
468	513	2,117	1,586	4,123	2,130	2,110	6,767	21,986	24
5	3	85	3	33	47	18	261	504	25
—	—	—	—	—	—	—	—	5	26
18	2	7	5	263	13	—	85	458	27
13	4	14	27	130	99	79	357	762	28
294	419	551	421	1,039	646	762	3,610	9,477	29
1	70	—	7	—	34	—	340	577	30
1	—	2	—	2	—	1	—	14	31
5	9	24	19	61	30	16	52	269	32
6	19	23	48	102	12	149	321	712	33
55	89	228	242	729	232	710	2,891	5,565	34
68	44	199	127	333	43	918	588	2,989	35
320	359	1,002	336	1,666	899	4,121	7,314	18,748	36

Bold italic figures denote deficit.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1949 TAXATION YEAR—QUEBEC**

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	34	31	38	75	2,266	965	358	122	264	207
	Assets										
2	Cash.....	\$ 393	\$ 67	\$ 5,223	\$ 2,130	\$ 173,923	\$ 8,749	\$ 9,828	\$ 310	\$ 58,575	\$ 16,716
3	Government Securities.....	671	53	7,094	77	155,912	3,939	4,333	232	97,092	8,171
4	Other Securities.....	96	97	3,412	673	71,527	5,160	1,825	75	65,433	1,506
5	Receivables.....	1,300	252	3,173	1,607	306,498	26,259	34,738	2,459	57,826	5,870
6	Inventories.....	2,311	1,003	5,189	1,366	739,549	56,267	22,284	1,291	70,306	2,908
7	Land.....	4,341	1,302	17,762	32,606	186,316	9,139	2,812	461	165,141	8,417
8	Buildings and Equipment.....	3,131	2,464	35,657	17,430	1,791,018	119,322	38,904	4,909	2,153,004	108,672
9	Investment in Subsidiaries.....	365	204	5,169	502	235,102	7,302	1,828	273	255,549	6,160
10	Other Assets.....	177	39	4,021	18,139	92,518	13,813	3,600	725	39,543	6,708
11	Total.....	12,785	5,481	86,700	74,530	3,752,363	249,950	120,152	10,735	2,962,469	165,128
	Liabilities and Capital										
12	Bank Loans.....	432	732	1,915	754	71,219	33,899	14,272	1,600	1,755	1,956
13	Payables.....	536	832	5,428	1,722	238,049	27,976	23,556	2,217	75,551	13,948
14	Tax Liabilities.....	196	62	1,088	37	116,447	1,681	3,967	96	11,198	2,953
15	Other Liabilities.....	2,999	506	244	3,658	174,144	32,751	18,292	1,672	39,257	10,835
16	Funded Debt.....	5	813	1,361	493	319,942	20,184	2,789	613	779,604	54,627
17	Liability Reserves.....	21	—	273	5	16,071	143	591	1	15,124	2,969
18	Depreciation Reserves.....	3,821	1,539	26,908	4,361	1,104,080	48,510	19,487	2,170	767,403	40,233
19	Capital Stock.....	1,871	1,501	34,202	61,122	769,593	84,435	14,991	2,942	909,181	32,083
20	Surplus.....	2,982	179	15,664	4,448	946,179	28,584	22,942	490	363,667	13,395
21	Less <i>Deficit</i>	78	683	383	2,070	3,361	28,213	735	1,066	271	7,871
22	Total.....	12,785	5,481	86,700	74,530	3,752,363	249,950	120,152	10,735	2,962,469	165,128
23	Gross Sales or Revenue.....	15,629	2,927	38,052	7,525	3,438,270	226,228	39,631	3,740	689,665	72,941
24	Current Year Profit or <i>Loss</i>	622	389	4,856	734	360,732	15,249	12,128	796	46,284	4,543
	Selected Revenues and Charges										
25	Bond Interest Received.....	9	8	163	3	3,036	74	87	2	4,252	159
26	Foreign Dividends Received.....	—	—	10	2	5,288	2	1	—	410	—
27	Canadian Dividends Received.....	1	—	113	3	16,394	1,377	561	—	21,212	744
28	Bond Interest Paid.....	—	—	44	7	6,675	367	21	—	22,112	1,767
29	Depreciation Charged.....	229	139	2,509	703	96,616	6,596	5,536	415	64,202	5,482
30	Depletion Charged.....	265	30	2,663	380	5,122	120	26	6	436	1
31	Amortization Charged.....	11	2	114	204	716	195	81	4	24	316
32	Charitable Donations.....	22	—	57	5	7,862	138	136	3	493	26
33	Pension Payments Claimed.....	7	—	129	—	16,486	289	162	—	13,086	168
34	Dividends Charged.....	21	4	3,849	135	126,189	2,491	736	—	42,519	644
35	Fixed Assets Sold.....	52	22	1,014	162	22,340	6,463	1,622	247	37,685	6,424
36	Capital Expenditures.....	226	262	2,399	9,414	125,169	15,133	8,457	668	208,205	8,344

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions

1949 TAXATION YEAR—QUEBEC

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
1,367	528	1,047	373	574	328	777	327	2	2	6,727	2,958	9,685	1
28,550	\$ 3,841	\$ 17,346	\$ 1,729	\$ 10,359	\$ 1,761	\$ 68,112	\$ 13,222	\$ 2	\$ 6	\$ 372,311	\$ 48,531	\$ 420,842	2
11,192	947	8,090	901	3,109	1,239	84,755	13,974	—	1	372,248	29,534	401,782	3
8,782	2,948	5,684	207	2,201	697	366,438	52,742	—	—	525,398	64,105	589,503	4
116,539	23,548	51,811	4,895	12,412	1,828	140,459	9,437	2	25	724,758	76,180	800,938	5
130,861	15,407	78,760	9,565	7,515	2,360	270	174	4	4	1,057,049	90,345	1,147,394	6
8,907	439	9,591	1,023	7,928	2,776	30,733	7,926	—	11	433,531	64,100	497,631	7
60,771	8,349	73,536	16,329	61,677	21,411	112,025	31,099	11	35	4,329,734	330,020	4,659,754	8
27,796	7,108	16,365	644	6,122	686	163,535	145,225	—	—	711,831	168,104	879,935	9
11,392	5,009	9,256	2,344	11,171	2,984	19,785	1,755	—	—	191,463	51,516	242,979	10
404,790	67,596	270,439	37,637	122,494	35,742	986,112	275,554	19	82	8,718,323	922,435	9,640,758	11
30,185	10,682	21,486	3,378	3,896	2,026	75,175	11,354	5	2	220,340	66,383	286,723	12
93,038	17,927	41,799	6,393	12,487	4,482	116,974	15,434	2	96	607,420	91,027	698,447	13
13,849	408	7,809	281	2,736	197	4,441	212	—	6	161,731	5,933	167,664	14
56,701	17,696	23,129	4,984	12,913	4,047	43,450	17,356	2	15	371,131	93,520	464,651	15
10,243	1,626	14,146	5,381	12,694	7,181	189,321	36,888	—	19	1,330,105	127,825	1,457,930	16
395	19	938	2	598	701	5,481	70	—	—	39,492	3,910	43,402	17
25,293	2,435	31,757	4,625	26,241	5,629	39,548	10,901	5	3	2,044,543	120,406	2,164,949	18
67,127	17,132	56,376	12,219	27,800	14,327	265,505	117,811	3	55	2,146,649	343,627	2,490,276	19
108,780	5,947	74,150	2,805	24,451	1,925	276,129	86,089	2	—	1,834,946	143,862	1,978,808	20
821	6,276	1,151	2,431	1,322	4,773	29,912	20,561	—	114	38,034	74,058	112,092	21
404,790	67,596	270,439	37,637	122,494	35,742	986,112	275,554	19	82	8,718,323	922,435	9,640,758	22
1,210,796	138,547	643,935	74,167	151,671	27,483	113,946	39,930	32	92	6,341,627	593,580	6,935,207	23
41,189	4,416	27,196	1,697	10,470	1,614	19,518	3,362	1	27	522,996	32,827	490,169	24
254	27	185	34	73	27	2,984	524	—	—	11,043	858	11,901	25
43	3	6	—	1	1	11,915	2,949	—	—	17,674	2,957	20,631	26
873	316	315	25	302	18	19,220	25,882	—	—	58,991	28,365	87,356	27
171	6	187	51	264	61	2,909	422	—	—	32,383	2,681	35,064	28
5,018	693	4,474	1,022	4,213	1,145	3,801	1,148	1	—	186,599	17,343	203,942	29
22	5	13	—	—	—	328	2	—	—	8,875	544	9,419	30
307	39	559	77	526	164	40	38	—	7	2,378	1,046	3,424	31
622	51	453	29	123	24	237	18	—	—	10,005	294	10,299	32
742	17	389	3	230	17	495	88	—	—	31,726	582	32,308	33
7,543	62	3,387	194	1,481	87	20,213	13,367	—	—	205,938	16,984	222,922	34
2,261	574	2,237	663	947	5,447	3,400	2,660	—	91	71,558	22,753	94,311	35
7,828	1,981	9,609	2,610	5,784	2,537	7,435	3,470	3	3	375,115	44,422	419,537	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes**

1949 TAXATION YEAR—QUEBEC

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	1,003	655	472	418	320	1,179	579
	Assets							
2	Cash.....	\$ 3,640	\$ 4,196	\$ 3,969	\$ 3,375	\$ 2,933	\$ 11,919	\$ 10,743
3	Government Securities.....	1,012	952	1,528	1,215	1,879	7,046	3,439
4	Other Securities.....	6,551	14,835	8,279	4,660	9,529	28,710	16,591
5	Receivables.....	10,758	8,136	8,229	9,224	8,143	35,293	24,098
6	Inventories.....	12,874	9,651	23,010	10,795	6,884	42,367	23,775
7	Land.....	3,196	2,358	3,536	2,229	8,019	7,151	7,662
8	Buildings and Equipment.....	27,536	20,521	16,782	31,651	31,037	69,744	41,969
9	Investment in Subsidiaries.....	3,185	2,521	5,197	7,430	8,098	31,404	10,190
10	Other Assets.....	3,410	3,329	2,610	2,542	3,936	19,333	4,502
11	Total.....	72,162	66,499	73,140	73,121	80,458	252,967	142,969
	Liabilities and Capital							
12	Bank Loans.....	6,022	5,663	4,075	5,243	6,455	21,173	12,728
13	Payables.....	10,682	8,753	24,169	12,356	5,058	32,494	19,857
14	Tax Liabilities.....	418	457	437	556	524	3,106	2,184
15	Other Liabilities.....	7,704	4,425	3,778	3,589	3,641	23,289	14,471
16	Funded Debt.....	9,036	14,710	10,400	4,946	13,609	39,479	8,085
17	Liability Reserves.....	47	55	39	4	14	363	606
18	Depreciation Reserves.....	8,016	6,763	6,172	20,989	15,274	25,338	17,938
19	Capital Stock.....	25,748	22,850	14,288	16,655	26,789	72,505	34,687
20	Surplus.....	7,072	7,497	10,426	10,669	11,862	42,989	33,335
21	Less <i>Deficit</i>	2,583	4,674	644	1,886	2,768	7,769	922
22	Total.....	72,162	66,499	73,140	73,121	80,458	252,967	142,969
23	Gross Sales or Revenue.....	88,224	66,759	73,301	85,419	59,076	305,503	191,714
24	Current Year Profit.....	441	940	1,147	1,449	1,429	8,583	7,094
	Selected Revenues and Charges							
25	Bond Interest Received.....	19	41	96	47	78	213	114
26	Foreign Dividends Received.....	7	70	137	90	29	235	141
27	Canadian Dividends Received.....	758	575	393	421	1,066	2,762	1,386
28	Bond Interest Paid.....	53	202	180	8	220	269	64
29	Depreciation Charged.....	1,807	1,566	1,166	1,378	1,497	5,467	2,995
30	Depletion Charged.....	2	35	20	4	15	113	44
31	Amortization Charged.....	51	53	45	39	42	299	110
32	Charitable Donations.....	55	52	59	50	102	277	167
33	Pension Payments Claimed.....	26	13	23	80	12	124	90
34	Dividends Charged.....	604	281	186	756	677	1,359	1,101
35	Fixed Assets Sold.....	551	689	810	528	754	1,474	1,887
36	Capital Expenditures.....	3,111	2,363	1,613	1,719	1,854	7,751	4,781

Bold italic figures denote deficit.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1949 TAXATION YEAR—QUEBEC**

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
333	229	607	369	296	112	73	67	15	6,727	1
\$ 6,463	\$ 5,220	\$ 30,399	\$ 26,827	\$ 46,242	\$ 30,759	\$ 30,595	\$ 75,795	\$ 79,236	\$ 372,311	2
2,522	3,539	15,259	16,182	24,714	15,023	55,537	78,124	144,277	372,248	3
15,123	10,189	64,211	57,881	73,041	29,764	29,621	75,217	81,196	525,398	4
18,219	14,026	48,278	59,301	66,381	48,091	63,899	200,661	102,021	724,758	5
17,677	13,169	58,016	54,028	75,943	75,044	87,885	267,101	278,830	1,057,049	6
2,210	3,012	20,951	9,059	18,871	22,664	26,169	142,965	153,479	433,531	7
28,024	23,946	107,677	104,699	163,529	138,572	225,489	843,129	2,455,429	4,329,734	8
19,188	3,142	11,172	21,368	34,385	38,468	87,168	107,869	321,046	711,831	9
3,576	5,206	10,493	6,732	12,141	13,894	7,301	32,098	60,360	191,463	10
113,002	81,449	366,456	356,077	515,247	412,279	613,664	1,822,959	3,675,874	8,718,323	11
9,332	6,922	17,641	13,393	20,666	11,485	20,302	55,685	3,555	220,340	12
15,854	9,177	35,927	51,322	45,028	37,529	94,824	88,760	115,630	607,420	13
1,640	1,705	7,087	8,335	12,820	10,422	15,325	43,592	53,123	161,731	14
4,874	4,526	24,241	29,292	22,238	28,125	35,062	71,883	89,993	371,131	15
8,719	8,561	38,516	18,404	38,771	44,538	46,989	313,642	711,700	1,330,105	16
78	89	676	979	3,509	1,033	1,221	9,065	21,714	39,492	17
12,403	10,510	54,426	47,121	86,018	68,283	120,041	423,807	1,121,444	2,044,543	18
27,789	33,146	88,398	74,928	104,494	83,628	105,919	466,959	947,866	2,146,649	19
32,522	18,004	103,269	113,307	182,362	127,236	173,981	349,566	610,849	1,834,946	20
209	<i>11,191</i>	<i>3,725</i>	<i>1,004</i>	<i>659</i>	—	—	—	—	<i>38,034</i>	21
113,002	81,449	366,456	356,077	515,247	412,279	613,664	1,822,959	3,675,874	8,718,323	22
154,038	103,581	460,299	419,858	591,234	428,109	616,538	1,334,724	1,363,250	6,341,627	23
5,783	5,146	21,327	26,066	44,839	39,714	49,805	135,665	173,568	522,996	24
83	119	578	556	963	346	1,114	1,850	4,826	11,043	25
191	193	807	565	1,195	344	8,159	947	4,564	17,674	26
231	198	2,115	2,798	6,793	3,609	3,028	7,740	25,118	58,991	27
142	64	679	387	933	1,389	1,271	9,603	16,919	32,383	28
2,031	1,736	6,639	6,739	10,728	8,728	12,626	38,801	82,695	186,599	29
6	27	956	149	139	757	1,368	1,022	4,218	8,875	30
102	227	239	162	256	146	414	173	20	2,378	31
143	105	459	416	509	415	508	5,112	1,576	10,005	32
83	55	389	656	1,331	746	985	7,525	19,588	31,726	33
524	930	4,575	5,663	11,448	9,828	22,191	47,020	98,795	205,938	34
688	842	2,798	2,904	3,023	3,883	2,584	19,049	29,094	71,558	35
3,128	2,885	12,060	12,734	16,457	11,090	19,204	95,240	179,125	375,115	36

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions

1949 TAXATION YEAR—ONTARIO

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	83	64	98	309	3,106	1,007	440	121	361	167
	Assets										
2	Cash.....	\$ 2,978	\$ 689	\$ 50,065	\$ 10,839	\$ 288,804	\$ 11,113	\$ 11,271	\$ 638	\$ 21,473	\$ 1,624
3	Government Securities.....	1,375	428	22,555	2,227	219,032	7,195	6,114	493	20,643	970
4	Other Securities.....	1,627	852	43,811	15,250	81,156	10,749	5,466	312	8,070	394
5	Receivables.....	4,081	556	14,402	3,356	497,596	40,164	34,007	4,061	34,377	2,687
6	Inventories.....	6,755	858	60,656	5,574	1,095,445	114,278	33,545	3,394	37,657	1,904
7	Land.....	4,723	984	181,866	101,125	112,999	13,235	3,061	239	103,982	825
8	Buildings and Equipment.....	13,763	3,420	286,515	58,545	2,192,915	245,623	55,813	7,808	336,949	40,251
9	Investment in Subsidiaries.....	1,078	231	96,118	10,732	297,993	51,193	6,050	1,288	39,388	4,293
10	Other Assets.....	1,187	259	16,849	58,183	91,092	17,368	4,649	1,024	18,559	2,352
11	Total.....	37,567	8,277	772,837	265,831	4,877,032	510,918	159,976	19,257	621,098	55,300
	Liabilities and Capital										
12	Bank Loans.....	1,680	734	3,138	2,624	138,594	48,725	11,078	5,653	27,022	1,440
13	Payables.....	2,373	385	18,351	5,232	361,247	38,143	25,793	3,349	29,954	4,124
14	Tax Liabilities.....	612	4	16,403	485	146,569	3,695	4,866	130	8,463	239
15	Other Liabilities.....	7,910	1,970	5,380	8,289	229,940	117,292	28,559	2,152	24,421	2,200
16	Funded Debt.....	324	292	753	13,365	274,127	31,632	4,135	623	139,989	24,506
17	Liability Reserves.....	225	—	7,459	796	31,211	448	673	4	3,547	333
18	Depreciation Reserves.....	9,328	1,486	236,498	30,200	1,185,038	90,370	32,498	3,680	136,822	12,246
19	Capital Stock.....	6,441	3,315	245,079	207,661	940,730	138,624	16,610	2,617	155,336	12,152
20	Surplus.....	9,198	1,384	242,057	11,738	1,575,507	63,052	36,125	2,249	97,436	3,331
21	Less <i>Deficit</i>	<i>524</i>	<i>1,293</i>	<i>2,281</i>	<i>14,559</i>	<i>5,931</i>	<i>21,063</i>	<i>361</i>	<i>1,200</i>	<i>1,892</i>	<i>5,271</i>
22	Total.....	37,567	8,277	772,837	265,831	4,877,032	510,918	159,976	19,257	621,098	55,300
23	Gross Sales or Revenue.....	36,262	6,306	310,841	33,104	5,890,706	442,836	68,872	10,435	237,501	23,607
24	Current Year Profit or <i>Loss</i>	1,884	<i>417</i>	57,308	<i>3,301</i>	538,696	<i>18,386</i>	17,114	<i>1,579</i>	31,013	<i>1,333</i>
	Selected Revenues and Charges										
25	Bond Interest Received.....	38	7	936	73	3,275	175	163	10	602	22
26	Foreign Dividends Received.....	2	6	771	3	1,677	16	4	—	184	—
27	Canadian Dividends Received.....	26	44	11,979	589	26,311	2,061	860	6	899	25
28	Bond Interest Paid.....	—	—	3	507	7,748	903	52	—	4,410	617
29	Depreciation Charged.....	1,396	216	10,057	2,777	140,454	14,102	7,104	951	14,241	2,002
30	Depletion Charged.....	251	7	30,503	1,062	920	75	30	1	334	3
31	Amortization Charged.....	16	1	836	1,804	1,021	649	45	1	187	28
32	Charitable Donations.....	11	3	394	4	3,816	188	137	12	244	8
33	Pension Payments Claimed.....	7	—	4,122	11	22,594	1,470	186	1	815	122
34	Dividends Charged.....	189	7	69,529	749	193,202	3,834	2,537	162	12,897	85
35	Fixed Assets Sold.....	813	99	922	1,240	35,545	6,187	1,984	587	20,199	1,619
36	Capital Expenditures.....	1,284	226	25,356	13,178	229,573	32,134	9,851	1,509	30,867	3,131

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1949 TAXATION YEAR—ONTARIO

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
1,428	469	1,603	377	875	390	906	361	3	1	8,903	3,266	12,169	1
40,627	\$ 3,179	\$ 49,667	\$ 1,265	\$ 15,930	\$ 1,012	\$ 49,899	\$ 5,147	\$ 49	\$ 10	\$ 530,763	\$ 35,516	\$ 566,279	2
14,426	804	30,280	701	8,484	267	174,423	5,587	—	—	497,332	18,672	516,004	3
13,553	1,260	14,912	399	12,732	583	455,042	90,271	—	—	636,369	120,070	756,439	4
125,891	9,507	105,857	4,068	13,197	1,777	224,185	8,714	14	42	1,053,607	74,932	1,128,539	5
157,521	13,927	216,222	8,446	9,243	1,484	1,469	996	2	—	1,618,515	150,861	1,769,376	6
10,723	1,060	36,172	946	21,780	2,141	72,818	13,791	—	—	548,124	134,346	682,470	7
102,517	15,519	212,793	11,032	135,238	21,817	191,789	38,966	160	—	3,528,452	442,981	3,971,433	8
36,085	2,164	59,122	392	17,000	529	311,560	81,461	—	—	864,394	152,283	1,016,677	9
17,210	4,136	24,918	1,979	13,125	4,660	12,818	3,755	28	—	200,435	93,716	294,151	10
518,553	51,556	749,943	29,228	246,729	34,270	1,494,003	248,688	253	52	9,477,991	1,223,377	10,701,368	11
38,971	5,552	31,344	4,159	10,024	2,662	85,720	14,080	—	—	347,571	85,629	433,200	12
78,622	9,208	104,238	5,286	16,859	3,814	257,218	34,412	9	—	894,664	103,953	998,617	13
18,079	602	21,038	165	5,707	130	7,904	533	12	—	229,653	5,983	235,636	14
76,728	9,343	90,842	3,925	13,838	5,115	108,565	7,150	1	—	586,184	157,436	743,620	15
14,179	2,127	29,133	1,421	28,533	7,218	327,327	38,796	75	—	818,575	119,980	938,555	16
1,250	156	19,965	25	220	66	2,240	146	—	—	66,790	1,974	68,764	17
46,048	4,338	98,151	3,655	55,527	5,853	75,869	5,959	61	—	1,875,840	157,787	2,033,627	18
89,724	18,091	118,568	9,632	59,834	11,583	323,923	87,731	62	40	1,956,307	491,446	2,447,753	19
158,122	6,617	238,252	3,060	59,524	1,610	313,049	71,552	34	12	2,729,304	164,605	2,893,909	20
3,170	4,478	1,588	2,100	3,337	3,781	7,812	11,671	1	—	26,897	65,416	92,313	21
518,553	51,556	749,943	29,228	246,729	34,270	1,494,003	248,688	253	52	9,477,991	1,223,377	10,701,368	22
421,905	99,482	1,850,607	55,895	238,982	28,109	151,344	21,972	216	9	10,207,236	721,755	10,928,991	23
64,638	3,562	88,268	1,702	22,156	1,579	30,133	2,232	34	1	851,244	34,092	817,152	24
316	18	639	19	305	70	5,853	185	—	—	12,127	579	12,706	25
276	3	10	—	14	3	10,084	93	—	—	13,022	124	13,146	26
1,335	39	3,998	7	2,822	4	21,508	9,364	—	—	69,738	12,139	81,877	27
274	18	743	2	591	21	4,515	451	—	—	18,336	2,519	20,855	28
8,322	1,151	12,851	766	8,343	1,564	5,309	1,312	12	1	208,089	24,842	232,931	29
13	—	11	—	—	—	17	—	—	1	32,079	1,149	33,228	30
274	60	1,341	79	455	124	249	20	—	—	4,424	2,766	7,190	31
856	35	1,646	15	271	16	430	82	—	—	7,805	363	8,168	32
1,725	162	7,678	7	235	4	691	129	—	—	38,053	1,906	39,959	33
12,464	167	15,336	56	8,181	29	33,000	3,477	—	—	347,335	8,566	355,901	34
3,662	1,042	24,418	615	2,451	1,129	3,173	740	—	52	93,167	13,310	106,477	35
15,085	3,111	36,811	1,570	10,374	4,771	26,957	5,188	3	—	386,161	64,818	450,979	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes**

1949 TAXATION YEAR—ONTARIO

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	1,039	659	527	445	389	1,484	776
	Assets							
2	Cash.....	\$ 4,906	\$ 3,279	\$ 3,235	\$ 2,644	\$ 2,527	\$ 11,899	\$ 8,584
3	Government Securities.....	1,917	1,669	1,251	1,369	1,972	7,304	5,831
4	Other Securities.....	9,607	2,317	3,310	4,607	3,248	22,241	9,916
5	Receivables.....	9,309	7,260	7,259	6,365	7,094	35,694	24,909
6	Inventories.....	11,795	8,672	9,966	8,753	8,287	43,655	26,738
7	Land.....	10,414	2,561	3,045	3,623	2,200	13,016	7,555
8	Buildings and Equipment.....	40,249	33,221	23,047	28,217	18,163	92,411	59,376
9	Investment in Subsidiaries.....	5,900	23,366	6,332	2,406	12,070	18,121	17,329
10	Other Assets.....	7,390	5,180	4,483	2,618	4,062	13,389	8,704
11	Total.....	101,487	87,525	61,928	60,602	59,623	257,730	168,942
	Liabilities and Capital							
12	Bank Loans.....	7,421	5,819	5,034	4,776	4,470	28,506	14,689
13	Payables.....	9,845	7,538	7,672	6,136	6,388	31,694	18,593
14	Tax Liabilities.....	431	598	337	436	491	2,631	2,582
15	Other Liabilities.....	6,764	11,562	10,162	6,805	3,163	21,935	13,089
16	Funded Debt.....	7,833	16,577	3,315	5,962	6,260	22,122	12,236
17	Liability Reserves.....	89	37	116	68	28	259	152
18	Depreciation Reserves.....	15,876	8,709	9,874	11,815	8,364	39,838	25,105
19	Capital Stock.....	41,411	29,732	18,766	15,834	19,273	61,247	44,859
20	Surplus.....	15,228	8,955	9,828	10,571	11,882	54,972	39,359
21	Less <i>Deficit</i>	<i>3,411</i>	<i>2,002</i>	<i>3,176</i>	<i>1,801</i>	<i>696</i>	<i>5,474</i>	<i>1,722</i>
22	Total.....	101,487	87,525	61,928	60,602	59,623	257,730	168,942
23	Gross Sales or Revenue.....	89,663	70,574	66,380	70,639	62,094	317,413	219,522
24	Current Year Profit.....	451	960	1,305	1,537	1,741	10,899	9,460
	Selected Revenues and Charges							
25	Bond Interest Received.....	55	49	79	29	217	295	166
26	Foreign Dividends Received.....	5	1,825	4	20	2	230	57
27	Canadian Dividends Received.....	2,097	1,740	294	169	287	1,251	1,402
28	Bond Interest Paid.....	116	38	44	5	174	220	63
29	Depreciation Charged.....	2,106	1,359	1,573	1,407	1,424	7,290	4,085
30	Depletion Charged.....	8	3	12	13	3	130	12
31	Amortization Charged.....	90	96	74	96	71	279	200
32	Charitable Donations.....	35	34	39	30	50	201	151
33	Pension Payments Claimed.....	29	28	39	29	69	365	217
34	Dividends Charged.....	2,250	2,363	933	658	626	2,620	2,597
35	Fixed Assets Sold.....	1,126	729	731	598	849	3,040	2,413
36	Capital Expenditures.....	4,347	3,654	4,246	3,027	2,245	11,996	8,972

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1949 TAXATION YEAR—ONTARIO

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
497	370	970	655	601	240	118	112	21	8,903	1
\$ 7,298	\$ 6,056	\$ 29,003	\$ 40,968	\$ 69,625	\$ 56,341	\$ 53,107	\$ 99,110	\$ 132,181	\$ 530,763	2
5,158	4,895	16,164	33,799	81,087	57,186	73,519	107,321	96,890	497,332	3
9,222	9,691	22,192	78,213	139,196	71,289	162,828	46,737	41,755	636,369	4
17,972	18,751	77,767	82,590	133,046	106,764	111,760	259,444	147,623	1,053,607	5
23,950	24,885	83,710	101,051	185,907	160,429	150,966	347,352	422,399	1,618,515	6
4,952	4,405	21,169	23,706	34,118	34,685	83,956	124,651	174,068	548,124	7
50,884	42,845	157,218	161,560	349,951	274,399	248,774	924,222	1,023,915	3,528,452	8
6,088	4,360	38,227	77,262	82,682	110,215	70,125	163,667	226,244	864,394	9
6,615	4,946	12,683	20,021	21,425	23,083	9,399	28,317	28,120	200,435	10
132,139	120,834	458,133	619,170	1,097,037	894,391	964,434	2,100,821	2,293,195	9,477,991	11
12,382	11,221	31,755	34,946	50,108	34,881	51,262	50,301	—	347,571	12
14,515	15,236	45,708	78,245	142,675	109,168	94,166	163,432	143,653	894,664	13
2,028	2,486	8,989	11,679	25,235	22,156	20,827	61,725	67,022	229,653	14
11,943	10,775	45,482	51,822	94,097	31,350	32,604	145,772	88,859	586,184	15
6,991	7,356	27,131	58,528	90,333	53,409	105,123	181,984	213,415	818,575	16
361	205	771	1,256	5,392	1,214	2,699	4,518	49,625	66,790	17
23,806	18,740	83,244	80,705	183,931	157,814	134,454	488,693	584,872	1,875,840	18
30,507	24,363	91,759	133,561	218,460	180,734	205,647	432,887	407,267	1,956,307	19
31,218	32,022	125,523	170,305	287,081	303,839	318,530	571,509	738,482	2,729,304	20
1,612	1,570	2,229	1,877	275	174	878	—	—	26,897	21
132,139	120,834	458,133	619,170	1,097,037	894,391	964,434	2,100,821	2,293,195	9,477,991	22
182,249	166,650	610,405	703,010	1,105,075	991,092	902,258	2,437,438	2,212,774	10,207,236	23
8,596	8,321	35,008	46,223	94,207	83,894	82,528	220,166	245,948	851,244	24
99	160	426	910	2,037	1,708	2,449	2,158	1,290	12,127	25
6	33	140	286	351	929	6,954	943	1,237	13,022	26
374	671	3,394	3,569	6,166	7,181	7,533	13,931	19,679	69,738	27
51	55	302	756	1,092	1,506	3,511	4,161	6,242	18,336	28
3,701	3,382	11,146	10,743	23,143	16,097	15,804	44,305	60,524	208,089	29
190	25	471	427	1,569	1,170	3,194	6,827	18,025	32,079	30
149	169	399	446	588	429	181	757	400	4,424	31
158	162	455	555	1,117	875	658	1,452	1,833	7,805	32
244	224	679	1,197	2,279	2,952	2,650	8,312	18,740	38,053	33
1,464	1,952	7,013	14,243	24,665	30,978	32,318	101,570	121,085	347,335	34
1,327	850	6,144	3,205	5,846	3,790	3,266	35,939	23,314	93,167	35
5,718	7,629	15,453	18,463	37,864	24,910	28,842	105,970	102,825	386,161	36

Bold italic figures denote deficit.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1949 TAXATION YEAR—MANITOBA**

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	24	13	14	15	330	107	55	12	71	42
	Assets										
2	Cash.....	\$ 74	\$ 13	\$ 10,326	\$ 525	\$ 10,130	\$ 211	\$ 1,306	\$ 57	\$ 4,043	\$ 264
3	Government Securities.....	20	43	12,585	457	7,703	195	716	22	2,782	382
4	Other Securities.....	9	10	437	1,260	3,635	192	164	13	3,408	247
5	Receivables.....	118	17	8,947	253	18,830	1,615	4,733	232	6,914	605
6	Inventories.....	299	149	3,587	144	47,475	2,105	3,498	151	26,031	10,850
7	Land.....	250	47	11,822	3,466	4,743	207	117	4	20,075	4,044
8	Buildings and Equipment.....	1,133	347	29,267	2,552	66,118	4,846	3,654	763	134,905	11,006
9	Investment in Subsidiaries.....	3	—	5,683	53	8,250	256	—	—	9,621	671
10	Other Assets.....	101	50	1,721	1,649	3,499	1,193	343	90	2,050	666
11	Total.....	2,007	676	84,375	10,359	170,383	10,820	14,531	1,332	209,829	28,735
	Liabilities and Capital										
12	Bank Loans.....	127	50	8	368	9,304	1,757	590	164	11,788	8,686
13	Payables.....	178	57	1,972	258	13,037	1,206	4,103	492	10,807	7,550
14	Tax Liabilities.....	17	—	3,452	11	6,008	129	577	16	2,310	81
15	Other Liabilities.....	437	85	150	51	8,276	1,386	1,916	147	8,921	1,315
16	Funded Debt.....	125	1	—	86	5,221	315	244	2	40,342	2,751
17	Liability Reserves.....	23	—	—	—	994	10	—	—	1,071	47
18	Depreciation Reserves.....	381	228	23,082	2,034	33,384	2,065	1,719	270	67,657	4,364
19	Capital Stock.....	660	376	33,978	12,870	36,349	3,036	1,280	167	39,552	9,593
20	Surplus.....	175	26	21,734	63	58,158	1,611	4,129	124	28,449	1,761
21	Less <i>Deficit</i>	<i>116</i>	<i>147</i>	<i>1</i>	<i>5,382</i>	<i>348</i>	<i>695</i>	<i>27</i>	<i>50</i>	<i>1,068</i>	<i>7,413</i>
22	Total.....	2,007	676	84,375	10,359	170,383	10,820	14,531	1,332	209,829	28,735
23	Gross Sales or Revenue.....	2,581	247	41,516	603	245,184	17,305	6,474	360	49,840	7,667
24	Current Year Profit or <i>Loss</i>	135	<i>26</i>	11,475	<i>166</i>	22,061	<i>597</i>	2,288	<i>102</i>	6,192	<i>1,215</i>
	Selected Revenues and Charges										
25	Bond Interest Received.....	—	1	191	8	135	4	15	1	109	2
26	Foreign Dividends Received.....	—	—	—	—	25	—	—	—	—	—
27	Canadian Dividends Received.....	—	1	38	47	435	—	3	1	1,411	28
28	Bond Interest Paid.....	—	—	—	4	154	1	—	—	1,447	94
29	Depreciation Charged.....	67	11	859	46	4,256	266	484	124	4,982	607
30	Depletion Charged.....	—	—	5,361	22	29	—	—	—	—	—
31	Amortization Charged.....	—	—	155	5	52	2	5	—	5	2
32	Charitable Donations.....	1	—	9	1	269	7	26	1	56	6
33	Pension Payments Claimed.....	—	—	270	1	588	21	17	—	252	57
34	Dividends Charged.....	6	—	11,651	—	7,336	41	139	1	2,408	2,013
35	Fixed Assets Sold.....	45	7	13	97	903	172	207	76	2,014	991
36	Capital Expenditures.....	153	7	832	912	6,212	402	825	140	9,129	774

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1949 TAXATION YEAR—MANITOBA

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
301	71	312	94	196	68	265	73	—	—	1,568	495	2,063	1
\$ 8,046	\$ 361	\$ 6,718	\$ 218	\$ 1,719	\$ 159	\$ 5,662	\$ 683	—	—	\$ 48,024	\$ 2,491	\$ 50,515	2
4,897	202	6,718	116	576	43	8,423	2,403	—	—	44,420	3,863	48,283	3
8,637	934	2,070	47	991	665	68,283	2,761	—	—	87,634	6,129	93,763	4
29,532	2,395	17,175	960	1,248	285	11,344	1,232	—	—	98,841	7,594	106,435	5
70,763	2,174	48,380	1,456	891	257	347	24	—	—	201,271	17,310	218,581	6
2,565	124	1,781	52	2,528	159	12,456	4,455	—	—	56,337	12,558	68,895	7
29,887	2,736	22,143	1,371	16,480	4,430	43,196	2,556	—	—	346,783	30,607	377,390	8
12,713	50	17,787	114	1,650	293	15,376	785	—	—	71,083	2,222	73,305	9
3,285	508	2,187	567	1,482	293	1,884	448	—	—	16,552	5,464	22,016	10
170,325	9,484	124,959	4,901	27,565	6,584	166,971	15,347	—	—	970,945	88,238	1,059,183	11
34,983	1,744	3,359	665	656	541	4,339	681	—	—	65,154	14,656	79,810	12
18,608	2,124	14,764	882	1,440	530	27,286	1,467	—	—	92,195	14,566	106,761	13
3,990	47	3,516	37	627	30	839	18	—	—	21,336	369	21,705	14
10,103	1,260	4,749	719	2,582	1,548	18,533	754	—	—	55,667	7,265	62,932	15
1,824	1,012	2,185	136	3,646	297	42,690	10,930	—	—	96,277	15,530	111,807	16
213	9	598	22	70	10	445	—	—	—	3,414	98	3,512	17
14,496	714	9,225	419	7,408	1,358	19,600	600	—	—	176,952	12,052	189,004	18
31,806	1,699	57,690	2,635	6,499	2,079	31,945	11,703	—	—	239,759	44,158	283,917	19
54,459	1,024	29,598	401	5,575	468	23,124	1,393	—	—	225,401	6,871	232,272	20
157	149	725	1,015	938	277	1,830	12,199	—	—	5,210	27,327	32,537	21
170,325	9,484	124,959	4,901	27,565	6,584	166,971	15,347	—	—	970,945	88,238	1,059,183	22
348,205	16,537	257,200	10,109	27,029	5,782	19,986	1,531	—	—	998,015	60,141	1,058,156	23
15,559	302	14,501	730	2,547	240	3,649	586	—	—	78,407	3,964	74,443	24
113	8	53	2	11	1	689	76	—	—	1,316	103	1,419	25
11	1	18	—	—	—	47	3	—	—	101	4	105	26
1,228	31	503	1	89	87	1,417	291	—	—	5,124	487	5,611	27
38	—	60	—	35	—	228	420	—	—	1,962	519	2,481	28
1,642	121	1,838	98	923	275	1,384	129	—	—	16,435	1,677	18,112	29
4	—	18	—	—	—	53	—	—	—	5,465	22	5,487	30
25	10	56	17	61	20	50	8	—	—	409	64	473	31
192	11	172	5	47	3	38	5	—	—	810	39	849	32
436	5	89	1	23	11	47	4	—	—	1,722	100	1,822	33
3,392	4	1,744	44	469	26	1,683	29	—	—	28,828	2,158	30,986	34
504	69	632	93	245	78	795	712	—	—	5,358	2,295	7,653	35
3,168	196	4,991	256	1,131	444	2,984	195	—	—	29,425	3,326	32,751	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1949 TAXATION YEAR—MANITOBA**

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	232	147	109	100	77	280	159
	Assets							
2	Cash.....	\$ 592	\$ 640	\$ 561	\$ 590	\$ 510	\$ 2,093	\$ 1,840
3	Government Securities.....	324	528	828	210	484	1,463	1,347
4	Other Securities.....	2,564	957	1,216	1,725	381	5,025	2,243
5	Receivables.....	2,196	1,554	1 192	2,236	777	5,989	4,900
6	Inventories.....	1,571	1,252	1,561	1,840	1,533	5,539	6,503
7	Land.....	518	478	484	427	502	1,534	1,149
8	Buildings and Equipment.....	5,391	4,530	3,839	3,479	2,382	11,191	13,000
9	Investment in Subsidiaries.....	78	161	453	623	49	2,775	1,585
10	Other Assets.....	776	720	525	400	453	2,286	1,293
11	Total.....	14,010	10,820	10,659	11,530	7,071	37,895	33,860
	Liabilities and Capital							
12	Bank Loans.....	1,250	939	706	1,110	385	3,628	2,700
13	Payables.....	1,501	1,078	1,149	1,689	844	4,543	3,525
14	Tax Liabilities.....	48	49	78	100	62	633	524
15	Other Liabilities.....	2,416	813	738	1,164	464	3,038	4,006
16	Funded Debt.....	1,226	866	1,809	841	455	1,801	2,083
17	Liability Reserves.....	68	2	60	18	2	32	180
18	Depreciation Reserves.....	1,756	1,721	1,473	1,234	1,068	4,773	5,369
19	Capital Stock.....	4,755	3,825	3,174	3,686	3,233	10,539	8,191
20	Surplus.....	1,639	1,817	1,929	1,984	1,557	9,158	8,232
21	Less <i>Deficit</i>	649	290	457	296	999	250	950
22	Total.....	14,010	10,820	10,659	11,530	7,071	37,895	33,860
23	Gross Sales or Revenue.....	12,996	10,572	13,418	12,459	10,375	49,911	49,142
24	Current Year Profit.....	100	214	265	346	344	2,039	1,895
	Selected Revenues and Charges							
25	Bond Interest Received.....	8	15	25	10	4	38	36
26	Foreign Dividends Received.....	1	1	—	3	5	4	—
27	Canadian Dividends Received.....	40	16	166	294	2	277	262
28	Bond Interest Paid.....	6	22	60	—	—	25	15
29	Depreciation Charged.....	305	320	199	255	152	897	810
30	Depletion Charged.....	—	—	—	—	—	2	—
31	Amortization Charged.....	26	5	3	7	9	44	26
32	Charitable Donations.....	8	5	5	10	10	56	50
33	Pension Payments Claimed.....	3	8	5	3	7	26	40
34	Dividends Charged.....	162	106	115	23	19	356	222
35	Fixed Assets Sold.....	89	446	55	97	75	317	315
36	Capital Expenditures.....	723	492	202	495	119	1,324	1,217

Bold italic figures denote deficit.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1949 TAXATION YEAR—MANITOBA**

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	Over \$1,000,000	Total Profit Companies	
74	48	151	88	57	19	16	11	1,568	1
\$ 1,034	\$ 564	\$ 3,332	\$ 3,838	\$ 4,200	\$ 5,277	\$ 5,191	\$ 17,762	\$ 48,024	2
598	222	2,679	3,312	2,896	7,617	2,622	19,290	44,420	3
834	200	8,992	7,854	3,714	45,054	5,307	1,568	87,634	4
2,858	1,620	11,551	12,781	13,012	4,712	11,567	21,896	98,841	5
3,449	2,067	13,349	18,214	32,749	18,775	37,950	54,919	201,271	6
668	403	4,029	2,661	2,356	9,191	2,155	29,782	56,337	7
6,441	3,745	25,183	22,259	46,959	42,819	36,978	118,587	346,783	8
1,207	102	2,031	2,731	10,028	11,666	10,531	27,063	71,083	9
708	490	1,841	1,321	1,594	609	1,034	2,502	16,552	10
17,797	9,413	72,987	74,971	117,508	145,720	113,335	293,369	970,945	11
2,055	607	5,190	10,956	13,913	5,824	15,796	95	65,154	12
1,775	1,073	7,171	6,701	9,101	27,533	8,184	16,328	92,195	13
408	294	1,459	2,006	2,198	1,997	3,074	8,406	21,336	14
1,031	984	5,714	3,540	7,431	14,717	6,522	3,089	55,667	15
780	707	5,190	1,823	10,087	35,091	3,523	29,995	96,277	16
9	9	271	355	175	108	223	1,902	3,414	17
3,042	1,350	9,984	11,198	25,187	25,485	21,535	61,777	176,952	18
5,111	1,740	20,410	18,354	23,937	11,269	18,518	103,017	239,759	19
4,435	2,663	17,774	20,318	25,479	23,696	35,960	68,760	225,401	20
849	14	176	280	—	—	—	—	5,210	21
17,797	9,413	72,987	74,971	117,508	145,720	113,335	293,369	970,945	22
26,198	18,073	90,897	96,019	140,125	67,512	114,534	285,784	998,015	23
1,266	1,071	5,333	6,347	9,420	6,721	10,971	32,075	78,407	24
13	8	87	149	115	549	24	235	1,316	25
—	—	36	2	2	4	43	—	101	26
6	4	333	326	786	196	2,003	413	5,124	27
1	1	102	20	348	147	130	1,085	1,962	28
352	264	1,383	1,546	2,363	1,655	1,347	4,587	16,435	29
—	—	31	1	19	454	14	4,944	5,465	30
23	8	40	27	35	155	—	1	409	31
26	24	97	99	92	51	75	202	810	32
8	5	56	149	294	179	385	554	1,722	33
504	243	1,181	1,441	2,683	2,002	3,029	16,742	28,828	34
371	61	277	351	333	834	655	1,082	5,358	35
559	378	1,934	2,106	3,549	4,171	3,217	8,939	29,425	36

Bold italic figures denote deficit.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1949 TAXATION YEAR—SASKATCHEWAN**

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	25	4	7	18	81	29	26	4	37	10
	Assets										
2	Cash.....	\$ 230	\$ 4	\$ 620	\$ 300	\$ 1,485	\$ 128	\$ 706	\$ 88	\$ 313	\$ 18
3	Government Securities.....	212	—	37	26	1,100	73	320	—	50	17
4	Other Securities.....	306	8	—	12	1,574	1	202	9	99	3
5	Receivables.....	254	—	114	137	3,456	738	2,127	8	531	33
6	Inventories.....	313	26	106	1,943	11,430	724	525	3	466	21
7	Land.....	1,347	7	965	7,866	576	241	45	13	114	7
8	Buildings and Equipment.....	956	164	1,846	1,092	14,579	3,624	3,207	195	7,978	370
9	Investment in Subsidiaries.....	276	15	812	—	1,066	48	12	4	87	—
10	Other Assets.....	16	41	102	2,530	512	178	65	3	662	46
11	Total.....	3,910	265	4,602	13,906	35,778	5,755	7,209	323	10,300	515
	Liabilities and Capital										
12	Bank Loans.....	111	27	81	95	3,281	553	1,435	19	483	51
13	Payables.....	201	7	157	286	1,348	607	984	18	677	26
14	Tax Liabilities.....	25	—	192	10	900	25	165	—	102	—
15	Other Liabilities.....	187	24	71	373	10,595	456	729	78	512	38
16	Funded Debt.....	24	35	—	15	601	775	166	—	2,645	—
17	Liability Reserves.....	10	—	—	—	19	—	—	—	—	—
18	Depreciation Reserves.....	421	28	2,205	349	6,564	1,816	1,786	64	2,786	159
19	Capital Stock.....	2,043	124	1,348	10,515	4,954	808	768	121	2,410	260
20	Surplus.....	929	33	682	2,488	7,664	965	1,201	39	793	49
21	Less <i>Deficit</i>	41	13	134	225	148	250	25	16	108	68
22	Total.....	3,910	265	4,602	13,906	35,778	5,755	7,209	323	10,300	515
23	Gross Sales or Revenue.....	2,143	89	2,571	1,390	40,122	6,984	2,054	19	5,708	541
24	Current Year Profit or <i>Loss</i>	290	8	779	183	3,869	375	573	31	484	30
	Selected Revenues and Charges										
25	Bond Interest Received.....	3	—	—	—	27	2	15	—	2	—
26	Foreign Dividends Received.....	—	—	—	—	—	—	—	—	—	—
27	Canadian Dividends Received.....	5	—	—	—	7	—	3	—	3	—
28	Bond Interest Paid.....	—	—	—	—	5	1	—	—	114	—
29	Depreciation Charged.....	66	10	165	151	991	370	596	156	486	41
30	Depletion Charged.....	—	—	113	15	25	3	—	—	—	—
31	Amortization Charged.....	—	—	2	353	8	—	—	—	—	—
32	Charitable Donations.....	1	—	1	—	30	1	4	—	3	—
33	Pension Payments Claimed.....	—	—	15	—	86	2	1	—	—	—
34	Dividends Charged.....	28	—	284	—	252	—	43	—	134	—
35	Fixed Assets Sold.....	27	—	37	159	207	22	179	19	104	16
36	Capital Expenditures.....	232	1	246	852	1,100	1,131	577	116	947	35

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies

By Industrial Divisions

1949 TAXATION YEAR—SASKATCHEWAN

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
78	16	268	53	114	37	126	36	—	—	762	207	969	1
\$ 2,993	\$ 66	\$ 3,083	\$ 81	\$ 963	\$ 65	\$ 921	\$ 311	—	—	\$ 11,314	\$ 1,061	\$ 12,375	2
552	5	1,965	58	399	62	921	95	—	—	5,556	336	5,892	3
593	76	911	31	299	138	3,236	313	—	—	7,220	591	7,811	4
3,820	515	4,631	340	803	72	1,330	416	—	—	17,066	2,259	19,325	5
7,935	1,170	12,867	1,002	1,377	103	52	—	—	—	35,071	4,992	40,063	6
295	39	783	56	946	64	2,514	856	—	—	7,585	9,149	16,734	7
3,697	447	7,501	616	7,062	1,096	8,314	2,150	—	—	55,140	9,754	64,894	8
379	152	256	—	167	—	1,570	7	—	—	4,625	226	4,851	9
324	24	851	84	371	42	293	144	—	—	3,196	3,092	6,288	10
20,588	2,494	32,848	2,268	12,387	1,642	19,151	4,292	—	—	146,773	31,460	178,233	11
1,842	707	2,509	373	502	57	576	144	—	—	10,820	2,026	12,846	12
2,592	490	4,997	473	892	132	884	328	—	—	12,732	2,367	15,099	13
911	9	1,353	68	262	30	133	6	—	—	4,043	148	4,191	14
1,390	71	1,968	161	1,163	138	1,658	233	—	—	18,273	1,572	19,845	15
444	4	302	23	673	171	2,095	3,022	—	—	6,950	4,045	10,995	16
—	16	79	—	21	—	44	48	—	—	173	64	237	17
1,412	119	2,776	197	2,760	424	3,121	720	—	—	23,831	3,876	27,707	18
6,694	910	6,723	824	2,814	612	7,865	3,380	—	—	35,619	17,554	53,173	19
5,421	216	12,229	293	3,337	207	3,377	281	—	—	35,633	4,571	40,204	20
118	48	88	144	37	129	602	3,870	—	—	1,301	4,763	6,064	21
20,588	2,494	32,848	2,268	12,387	1,642	19,151	4,292	—	—	146,773	31,460	178,233	22
45,433	9,735	83,817	4,850	19,103	1,590	2,835	740	—	—	203,786	25,938	229,724	23
3,622	75	5,214	166	1,370	66	576	106	—	—	16,777	1,040	15,737	24
11	—	35	1	7	2	58	1	—	—	158	6	164	25
—	—	—	—	—	4	4	—	—	—	4	4	8	26
1	36	8	—	2	9	179	6	—	—	208	51	259	27
—	—	3	—	4	—	29	39	—	—	155	40	195	28
288	18	671	53	435	51	253	57	—	—	3,951	907	4,858	29
—	—	—	1	—	—	—	—	—	—	138	19	157	30
3	5	42	—	24	2	22	45	—	—	101	405	506	31
24	2	56	2	17	1	3	1	—	—	139	7	146	32
32	—	31	—	14	—	2	2	—	—	181	4	185	33
132	69	659	4	277	1	256	—	—	—	2,065	74	2,139	34
228	27	285	24	187	70	80	9	—	—	1,334	346	1,680	35
623	37	1,283	49	590	55	405	95	—	—	6,003	2,371	8,374	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes**

1949 TAXATION YEAR—SASKATCHEWAN

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000
1	Number of Companies.....	132	70	56	45	46	141
	Assets						
2	Cash.....	\$ 387	\$ 142	\$ 281	\$ 163	\$ 254	\$ 898
3	Government Securities.....	202	61	168	88	101	665
4	Other Securities.....	596	76	251	126	206	1,324
5	Receivables.....	479	361	629	656	356	1,410
6	Inventories.....	719	531	733	583	558	3,054
7	Land.....	417	357	369	100	301	885
8	Buildings and Equipment.....	2,440	1,737	1,367	1,333	1,604	6,699
9	Investment in Subsidiaries.....	33	154	7	26	209	1,303
10	Other Assets.....	292	155	102	85	89	436
11	Total.....	5,565	3,574	3,907	3,160	3,678	16,674
	Liabilities and Capital						
12	Bank Loans.....	294	320	174	292	178	1,146
13	Payables.....	557	496	753	574	365	1,336
14	Tax Liabilities.....	30	24	45	47	58	216
15	Other Liabilities.....	532	419	196	245	288	2,235
16	Funded Debt.....	352	283	83	175	327	1,073
17	Liability Reserves.....	—	5	25	8	30	28
18	Depreciation Reserves.....	693	543	642	500	606	2,392
19	Capital Stock.....	2,385	1,304	1,446	871	1,194	4,670
20	Surplus.....	864	354	805	480	759	3,742
21	Less <i>Deficit</i>	142	174	262	32	127	164
22	Total.....	5,565	3,574	3,907	3,160	3,678	16,674
23	Gross Sales or Revenue.....	5,548	3,575	3,866	2,929	4,317	19,971
24	Current Year Profit.....	58	99	136	153	210	1,015
	Selected Revenues and Charges						
25	Bond Interest Received.....	5	1	2	2	4	27
26	Foreign Dividends Received.....	—	—	2	—	—	—
27	Canadian Dividends Received.....	18	13	8	6	—	117
28	Bond Interest Paid.....	1	1	—	—	—	39
29	Depreciation Charged.....	177	120	131	107	105	415
30	Depletion Charged.....	—	1	—	—	—	—
31	Amortization Charged.....	6	7	6	3	8	8
32	Charitable Donations.....	2	2	4	3	3	14
33	Pension Payments Claimed.....	1	—	—	1	—	1
34	Dividends Charged.....	27	5	10	12	86	150
35	Fixed Assets Sold.....	78	20	99	90	61	163
36	Capital Expenditures.....	286	191	132	147	177	871

Bold italic figures denote deficit.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes**

1949 TAXATION YEAR—SASKATCHEWAN

(All money figures in thousands of dollars)

\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	Over \$500,000	Total Profit Companies	
84	51	21	60	22	23	7	4	762	1
\$ 790	\$ 544	\$ 172	\$ 1,218	\$ 690	\$ 2,478	\$ 478	\$ 2,819	\$ 11,314	2
382	562	129	871	372	1,324	450	181	5,556	3
1,198	682	71	475	111	928	1,009	167	7,220	4
1,456	1,717	530	2,300	2,347	3,354	1,130	341	17,066	5
2,747	1,519	884	4,096	3,185	10,497	3,913	2,052	35,071	6
551	773	861	853	458	565	268	827	7,585	7
3,923	3,796	1,766	5,316	2,652	14,611	3,798	4,098	55,140	8
287	171	9	345	154	482	96	1,349	4,625	9
222	135	47	400	237	672	246	78	3,196	10
11,556	9,899	4,469	15,874	10,206	34,911	11,388	11,912	146,773	11
547	510	332	1,307	2,331	2,453	936	—	10,820	12
1,238	957	306	1,521	880	1,732	1,734	283	12,732	13
266	213	102	525	359	1,048	370	740	4,043	14
463	781	96	1,369	304	10,853	333	159	18,273	15
436	118	143	321	286	3,059	294	—	6,950	16
22	1	15	7	15	17	—	—	173	17
1,637	1,885	869	2,443	1,628	5,096	1,798	3,099	23,831	18
3,704	3,395	1,464	3,168	1,139	4,108	1,553	5,218	35,619	19
3,450	2,159	1,142	5,286	3,264	6,545	4,370	2,413	35,633	20
207	120	—	73	—	—	—	—	1,301	21
11,556	9,899	4,469	15,874	10,206	34,911	11,388	11,912	146,773	22
17,217	12,514	6,830	32,766	17,650	41,175	21,659	13,769	203,786	23
1,000	890	469	2,177	1,487	3,736	2,053	3,294	16,777	24
23	20	4	19	7	31	9	4	158	25
2	—	—	—	—	—	—	—	4	26
22	8	2	5	1	6	2	—	208	27
—	—	—	4	—	110	—	—	155	28
257	235	104	522	186	1,149	246	197	3,951	29
—	12	—	—	25	—	—	100	138	30
9	3	10	8	3	7	23	—	101	31
16	10	6	21	7	22	24	5	139	32
13	2	7	23	10	40	47	36	181	33
142	313	64	219	106	407	254	270	2,065	34
49	80	31	200	98	220	114	31	1,334	35
283	374	153	609	349	1,707	275	449	6,003	36

Bold italic figures denote deficit.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1949 TAXATION YEAR—ALBERTA**

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	48	21	121	164	204	56	74	19	103	40
	Assets										
2	Cash.....	\$ 806	\$ 45	\$ 12,661	\$ 7,478	\$ 3,524	\$ 312	\$ 2,823	\$ 75	\$ 11,057	\$ 803
3	Government Securities.....	854	—	7,131	3,640	2,851	121	732	25	1,642	12
4	Other Securities.....	4,920	13	6,302	4,118	1,109	251	443	7	2,292	18
5	Receivables.....	1,644	21	6,610	6,022	16,763	684	6,200	316	5,112	1,462
6	Inventories.....	2,612	222	3,695	3,588	26,161	1,866	2,461	637	7,613	1,309
7	Land.....	2,731	425	34,430	37,606	3,581	213	127	16	7,344	730
8	Buildings and Equipment.....	3,989	579	36,288	26,413	57,461	7,941	9,790	844	98,207	36,005
9	Investment in Subsidiaries.....	2,195	14	6,199	16,102	12,106	674	1,361	23	4,019	109
10	Other Assets.....	391	116	5,504	24,324	4,570	489	375	72	10,037	677
11	Total.....	20,142	1,435	118,820	129,291	128,126	12,551	24,312	2,015	147,323	41,125
	Liabilities and Capital										
12	Bank Loans.....	1,077	98	1,083	6,425	9,963	1,807	2,394	73	2,160	276
13	Payables.....	944	202	6,255	8,757	9,671	1,532	3,472	304	5,139	1,831
14	Tax Liabilities.....	289	5	2,370	310	4,577	149	1,235	30	2,187	87
15	Other Liabilities.....	1,053	381	17,719	37,345	6,735	855	2,438	934	4,986	2,179
16	Funded Debt.....	897	356	10,663	5,334	5,967	1,054	929	404	40,091	21,569
17	Liability Reserves.....	44	—	14	345	150	17	33	—	430	—
18	Depreciation Reserves.....	2,217	167	35,530	18,125	30,858	2,766	5,539	235	31,729	666
19	Capital Stock.....	7,594	497	46,666	75,672	26,058	3,978	1,623	237	43,597	13,158
20	Surplus.....	6,248	27	15,857	10,157	34,521	1,623	6,649	138	17,087	1,486
21	Less <i>Deficit</i>	221	298	17,337	33,179	374	1,230	—	340	83	127
22	Total.....	20,142	1,435	118,820	129,291	128,126	12,551	24,312	2,015	147,323	41,125
23	Gross Sales or Revenue.....	8,090	971	69,450	33,485	249,657	12,030	7,656	526	41,610	9,332
24	Current Year Profit or <i>Loss</i>	1,165	138	9,124	3,328	13,089	591	4,738	291	7,868	496
	Selected Revenues and Charges										
25	Bond Interest Received.....	32	—	157	115	55	1	26	—	65	6
26	Foreign Dividends Received.....	—	—	3	4	—	—	—	—	3	—
27	Canadian Dividends Received....	64	—	602	1,031	744	—	21	—	141	—
28	Bond Interest Paid.....	29	2	45	31	212	14	1	—	823	3
29	Depreciation Charged.....	381	52	3,388	1,859	3,180	545	1,063	105	3,552	252
30	Depletion Charged.....	2	—	1,755	2,056	222	3	—	—	405	3
31	Amortization Charged.....	6	—	1,712	9,095	46	8	—	—	12	2
32	Charitable Donations.....	5	—	27	8	120	—	23	1	90	2
33	Pension Payments Claimed.....	4	—	37	166	439	5	13	—	319	36
34	Dividends Charged.....	286	2	2,002	1,139	2,897	—	104	—	2,290	1
35	Fixed Assets Sold.....	239	11	875	791	1,195	19	342	45	2,032	150
36	Capital Expenditures.....	553	149	10,367	27,974	6,255	1,000	1,561	149	18,823	877

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1949 TAXATION YEAR—ALBERTA

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
201	71	378	69	276	101	189	57	—	—	1,594	598	2,192	1
\$ 2,326	\$ 297	\$ 4,114	\$ 184	\$ 2,699	\$ 215	\$ 3,419	\$ 246	—	—	\$ 43,429	\$ 9,655	\$ 53,084	2
1,658	53	2,968	135	1,425	69	7,945	37	—	—	27,206	4,092	31,298	3
2,560	389	1,475	41	547	299	10,385	2,404	—	—	30,033	7,540	37,573	4
15,751	1,671	10,521	601	1,801	370	4,107	291	—	—	68,509	11,438	79,947	5
21,568	2,448	24,801	1,473	1,620	589	122	20	—	—	90,653	12,152	102,805	6
1,195	179	2,060	57	2,041	90	4,228	391	—	—	57,737	39,707	97,444	7
14,736	2,632	20,214	1,121	16,792	4,267	17,144	1,158	—	—	274,621	80,960	355,581	8
3,516	609	3,171	43	2,544	152	12,914	562	—	—	48,025	18,288	66,313	9
1,701	456	2,509	304	1,870	579	2,254	324	—	—	29,211	27,341	56,552	10
65,011	8,734	71,833	3,959	31,339	6,630	62,518	5,433	—	—	669,424	211,173	880,597	11
4,480	1,529	5,573	443	1,239	500	1,322	558	—	—	29,291	11,709	41,000	12
12,069	2,238	9,882	802	2,253	723	3,665	363	—	—	53,350	16,752	70,102	13
2,347	192	2,442	19	937	38	406	4	—	—	16,790	834	17,624	14
7,607	2,127	6,560	927	4,300	1,525	9,529	499	—	—	60,927	46,772	107,699	15
1,299	150	2,575	230	2,488	777	2,980	564	—	—	67,889	30,438	98,327	16
65	4	125	—	31	11	229	4	—	—	1,121	381	1,502	17
3,776	1,224	8,183	226	5,535	943	5,501	357	—	—	128,868	24,709	153,577	18
11,390	1,294	11,059	1,006	5,615	1,838	25,091	2,441	—	—	178,693	100,121	278,814	19
22,224	688	25,522	508	9,096	692	14,360	878	—	—	151,564	16,197	167,761	20
246	712	88	202	155	417	565	235	—	—	19,069	36,740	55,809	21
65,011	8,734	71,833	3,959	31,339	6,630	62,518	5,433	—	—	669,424	211,173	880,597	22
179,384	13,974	172,036	8,190	45,977	7,155	8,030	1,232	—	—	781,890	86,895	868,785	23
9,117	393	9,878	222	3,743	279	1,911	68	—	—	60,633	5,806	54,827	24
28	1	48	6	48	3	259	1	—	—	718	133	851	25
—	—	—	—	—	—	110	—	—	—	116	4	120	26
260	1	92	1	27	24	572	317	—	—	2,523	1,374	3,897	27
20	—	22	2	14	3	25	12	—	—	1,191	67	1,258	28
942	210	1,476	85	1,252	321	703	73	—	—	15,937	3,502	19,439	29
1	40	4	—	—	—	17	—	—	—	2,406	2,102	4,508	30
36	3	57	4	54	12	4	3	—	—	1,927	9,127	11,054	31
61	3	121	3	48	3	19	1	—	—	514	21	535	32
184	5	192	1	20	—	23	—	—	—	1,231	213	1,444	33
1,114	1	847	13	482	15	4,414	12	—	—	14,436	1,183	15,619	34
447	178	680	162	792	327	1,028	20	—	—	7,630	1,703	9,333	35
4,271	634	3,057	159	2,116	607	1,446	213	—	—	48,449	31,762	80,211	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes**

1949 TAXATION YEAR—ALBERTA

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	196	118	117	100	91	281	183
	Assets							
2	Cash.....	\$ 719	\$ 310	\$ 550	\$ 398	\$ 577	\$ 1,633	\$ 2,077
3	Government Securities.....	343	58	440	326	185	970	1,380
4	Other Securities.....	1,158	554	744	1,202	165	2,934	2,803
5	Receivables.....	964	704	1,073	1,215	719	5,503	4,897
6	Inventories.....	1,972	814	1,589	1,352	939	5,081	4,626
7	Land.....	2,560	735	613	3,237	1,367	3,321	1,442
8	Buildings and Equipment.....	5,967	5,490	2,603	4,312	2,874	14,762	7,510
9	Investment in Subsidiaries.....	589	124	216	413	313	1,783	1,218
10	Other Assets.....	1,691	599	1,481	978	556	2,251	1,745
11	Total.....	15,963	9,388	9,309	13,433	7,695	38,238	27,698
	Liabilities and Capital							
12	Bank Loans.....	642	347	984	633	339	2,669	2,353
13	Payables.....	2,194	856	1,165	1,481	925	4,978	3,993
14	Tax Liabilities.....	74	47	79	98	69	551	580
15	Other Liabilities.....	2,615	3,228	1,660	1,068	1,111	3,857	3,084
16	Funded Debt.....	985	406	359	235	369	2,692	1,393
17	Liability Reserves.....	34	2	8	30	40	19	169
18	Depreciation Reserves.....	2,101	1,856	884	2,086	1,117	6,528	2,705
19	Capital Stock.....	6,193	2,699	4,870	5,502	2,288	9,594	5,705
20	Surplus.....	1,877	610	1,313	2,372	1,563	8,429	7,891
21	Less <i>Deficit</i>	<i>752</i>	<i>663</i>	<i>2,013</i>	<i>72</i>	<i>126</i>	<i>1,079</i>	<i>175</i>
22	Total.....	15,963	9,388	9,309	13,433	7,695	38,238	27,698
23	Gross Sales or Revenue.....	11,388	7,917	10,129	13,551	7,949	51,216	38,233
24	Current Year Profit.....	81	173	286	345	401	2,044	2,223
	Selected Revenues and Charges							
25	Bond Interest Received.....	8	3	13	11	4	34	43
26	Foreign Dividends Received.....	—	—	—	—	—	2	3
27	Canadian Dividends Received.....	34	45	36	4	19	146	45
28	Bond Interest Paid.....	26	2	2	—	1	14	14
29	Depreciation Charged.....	562	339	245	258	249	1,100	761
30	Depletion Charged.....	5	12	35	36	21	319	15
31	Amortization Charged.....	17	18	239	3	12	196	29
32	Charitable Donations.....	5	3	5	8	6	28	26
33	Pension Payments Claimed.....	3	—	1	3	8	128	27
34	Dividends Charged.....	24	80	10	48	27	337	290
35	Fixed Assets Sold.....	584	86	273	228	92	436	1,009
36	Capital Expenditures.....	966	570	1,524	331	297	1,717	1,830

Bold italic figures denote deficit.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1949 TAXATION YEAR—ALBERTA

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	Over \$1,000,000	Total Profit Companies	
81	76	142	95	69	22	17	6	1,594	1
\$ 802	\$ 1,560	\$ 3,266	\$ 6,488	\$ 9,712	\$ 2,223	\$ 6,506	\$ 6,608	\$ 43,429	2
847	267	3,196	3,142	7,700	3,696	4,273	383	27,206	3
706	426	3,428	2,746	9,947	638	2,066	516	30,033	4
1,788	2,295	6,535	5,958	10,325	8,655	7,619	10,259	68,509	5
2,981	2,946	6,894	9,782	14,723	9,952	11,152	15,850	90,653	6
3,113	2,071	2,448	11,605	9,298	6,648	3,519	5,760	57,737	7
7,139	5,412	14,879	21,975	33,609	15,481	56,179	76,429	274,621	8
1,015	2,604	3,241	6,013	12,728	2,458	6,269	9,041	48,025	9
421	1,036	2,807	1,285	4,339	543	8,098	1,381	29,211	10
18,812	18,617	46,694	68,994	112,381	50,294	105,681	126,227	669,424	11
1,007	1,154	3,528	2,429	4,255	3,242	316	5,393	29,291	12
1,567	1,969	4,238	4,478	8,679	4,975	5,570	6,282	53,350	13
340	539	1,423	1,524	2,775	2,727	3,343	2,621	16,790	14
1,409	2,495	4,710	4,406	20,173	3,350	6,070	1,691	60,927	15
733	679	2,382	5,124	6,723	1,811	8,797	35,201	67,889	16
108	4	96	75	118	7	228	183	1,121	17
5,214	2,533	6,381	16,098	19,414	11,179	25,484	25,288	128,868	18
6,447	5,368	10,994	18,668	30,385	7,801	31,711	30,468	178,693	19
4,556	3,925	14,560	17,497	28,507	15,202	24,162	19,100	151,564	20
2,569	49	1,618	1,305	8,648	—	—	—	19,069	21
18,812	18,617	46,694	68,994	112,381	50,294	105,681	126,227	669,424	22
25,397	26,558	68,283	69,449	128,528	73,590	94,899	154,803	781,890	23
1,384	1,716	4,986	6,638	10,820	7,270	12,343	9,923	60,633	24
20	7	98	105	236	68	63	5	718	25
—	—	3	1	106	—	1	—	116	26
—	118	129	778	300	72	102	695	2,523	27
8	24	52	8	17	59	188	776	1,191	28
502	675	1,338	1,736	1,994	1,405	3,170	1,603	15,937	29
30	23	76	481	349	299	310	395	2,406	30
6	547	126	618	11	57	48	—	1,927	31
22	18	83	61	71	38	80	60	514	32
4	8	82	122	150	106	255	334	1,231	33
164	255	498	3,193	3,007	735	2,894	2,874	14,436	34
333	189	824	521	800	530	1,009	716	7,630	35
918	1,053	2,407	4,940	6,831	1,573	10,962	12,530	48,449	36

Bold italic figures denote deficit.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1949 TAXATION YEAR—BRITISH COLUMBIA**

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	199	169	35	75	726	448	195	115	292	166
	Assets										
2	Cash.....	\$ 3,021	\$ 1,068	\$ 23,544	\$ 675	\$ 27,227	\$ 2,033	\$ 3,390	\$ 193	\$ 8,040	\$ 1,752
3	Government Securities.....	1,336	373	56,600	185	21,712	2,510	807	70	14,155	475
4	Other Securities.....	1,279	1,953	7,466	476	15,476	1,330	1,068	26	2,386	625
5	Receivables.....	3,833	1,598	14,783	818	50,230	9,000	10,892	2,203	14,075	2,188
6	Inventories.....	9,064	4,363	27,066	1,552	104,308	19,702	4,311	1,861	9,359	704
7	Land.....	21,407	10,525	38,149	19,525	75,457	7,002	450	99	14,624	1,448
8	Buildings and Equipment.....	24,440	13,223	108,862	9,173	286,798	39,294	11,103	2,828	308,045	20,468
9	Investment in Subsidiaries.....	4,189	3,082	19,374	1,209	55,473	6,178	657	139	127,362	1,052
10	Other Assets.....	1,589	901	7,433	9,061	18,154	3,640	1,118	632	11,010	2,920
11	Total.....	70,158	37,086	303,277	42,674	654,835	90,689	33,796	8,051	509,056	31,632
	Liabilities and Capital										
12	Bank Loans.....	1,387	2,038	510	1,278	18,196	8,151	2,181	1,074	2,327	874
13	Payables.....	4,652	3,269	22,997	1,346	39,119	7,652	5,935	1,582	17,322	3,739
14	Tax Liabilities.....	1,300	103	8,703	19	18,213	1,087	1,877	362	5,523	90
15	Other Liabilities.....	9,141	10,872	3,624	3,995	41,516	21,362	3,624	1,959	41,945	2,299
16	Funded Debt.....	8,361	4,530	1,976	1,637	29,876	6,634	557	472	163,910	5,082
17	Liability Reserves.....	227	2	4,247	16	1,173	87	67	553	2,249	60
18	Depreciation Reserves.....	14,649	8,033	89,492	7,195	175,115	14,352	5,082	1,025	85,350	7,152
19	Capital Stock.....	17,228	12,911	63,314	30,193	121,237	18,736	3,885	1,231	158,639	9,423
20	Surplus.....	17,774	2,208	110,807	1,542	212,251	17,021	10,868	502	34,004	3,985
21	Less <i>Deficit</i>	<i>4,561</i>	<i>6,880</i>	<i>2,393</i>	<i>4,547</i>	<i>1,861</i>	<i>4,393</i>	<i>280</i>	<i>709</i>	<i>2,213</i>	<i>1,072</i>
22	Total.....	70,158	37,086	303,277	42,674	654,835	90,689	33,796	8,051	509,056	31,632
23	Gross Sales or Revenue.....	56,527	19,778	177,733	5,483	633,093	72,593	16,382	2,302	133,993	20,716
24	Current Year Profit or <i>Loss</i>	4,609	<i>2,201</i>	43,355	<i>1,093</i>	68,685	<i>4,500</i>	5,833	<i>808</i>	16,790	<i>1,069</i>
	Selected Revenues and Charges										
25	Bond Interest Received.....	31	10	951	2	292	28	27	—	1,121	8
26	Foreign Dividends Received.....	—	—	1	—	17	2	—	—	—	—
27	Canadian Dividends Received.....	17	168	925	27	3,023	798	42	—	2,643	23
28	Bond Interest Paid.....	269	11	60	33	988	182	3	—	5,075	92
29	Depreciation Charged.....	2,780	1,558	6,688	323	18,505	2,995	1,870	516	10,326	1,512
30	Depletion Charged.....	956	288	15,965	101	1,934	202	1	—	1	—
31	Amortization Charged.....	1,102	395	2,748	583	1,846	508	5	6	62	8
32	Charitable Donations.....	16	6	239	—	367	33	32	2	102	7
33	Pension Payments Claimed.....	75	—	2,291	—	1,274	43	20	1	1,101	26
34	Dividends Charged.....	345	5	34,261	—	27,195	816	390	9	9,422	2
35	Fixed Assets Sold.....	833	1,211	1,290	55	6,609	1,878	623	125	23,155	1,329
36	Capital Expenditures.....	2,914	2,261	13,511	3,388	27,481	5,314	2,899	670	49,769	2,983

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies
By Industrial Divisions
1949 TAXATION YEAR—BRITISH COLUMBIA

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
583	254	907	375	496	338	472	254	—	—	3,905	2,194	6,099	1
\$ 11,387	\$ 519	\$ 8,715	\$ 712	\$ 3,830	\$ 440	\$ 4,546	\$ 1,787	—	—	\$ 93,700	\$ 9,179	\$ 102,879	2
5,153	375	3,774	540	2,233	213	6,597	568	—	—	112,367	5,309	117,676	3
4,308	179	2,028	192	1,177	384	18,906	13,431	—	—	54,094	18,596	72,690	4
40,128	6,502	16,179	3,680	4,036	998	16,794	3,711	—	—	170,950	30,698	201,648	5
47,602	9,753	35,396	7,129	3,301	808	607	268	—	—	241,014	46,140	287,154	6
3,876	1,563	4,584	652	3,048	1,254	12,334	10,936	—	—	173,929	53,004	226,933	7
25,553	4,909	26,335	6,835	21,759	10,885	31,337	7,336	—	—	844,232	114,951	959,183	8
32,188	7,574	16,158	960	1,868	964	34,250	85,019	—	—	291,519	106,177	397,696	9
4,391	1,557	4,944	1,704	4,243	1,816	4,712	2,297	—	—	57,594	24,528	82,122	10
174,586	32,931	118,113	22,404	45,495	17,762	130,083	125,353	—	—	2,039,399	408,582	2,447,981	11
15,282	5,982	6,677	3,186	2,145	1,802	8,556	2,168	—	—	57,261	26,553	83,814	12
27,363	6,212	15,788	4,473	3,917	1,692	10,857	4,421	—	—	147,950	34,386	182,336	13
3,915	334	3,527	137	863	102	833	136	—	—	44,754	2,370	47,124	14
20,239	3,841	14,738	3,666	3,719	4,039	19,473	4,979	—	—	158,019	57,012	215,031	15
8,406	1,569	8,889	968	3,891	2,176	11,455	17,556	—	—	237,321	40,624	277,945	16
466	7	132	33	93	4	477	33	—	—	9,131	795	9,926	17
10,976	1,559	8,955	2,400	8,095	2,489	8,981	1,901	—	—	406,695	46,106	452,801	18
29,351	10,312	30,512	5,957	11,298	6,418	42,852	96,210	—	—	478,316	191,391	669,707	19
58,958	4,108	29,372	2,493	11,952	1,146	30,536	8,057	—	—	516,522	41,062	557,584	20
370	993	477	909	478	2,106	3,937	10,108	—	—	16,570	31,717	48,287	21
174,586	32,931	118,113	22,404	45,495	17,762	130,083	125,353	—	—	2,039,399	408,582	2,447,981	22
460,848	69,510	337,374	47,660	64,827	19,002	22,166	8,649	—	—	1,902,943	265,693	2,168,636	23
14,781	1,498	14,981	1,201	4,416	1,076	3,698	1,136	—	—	177,148	14,582	162,566	24
124	6	60	12	51	3	164	18	—	—	2,821	87	2,908	25
19	—	1	—	—	—	54	1	—	—	92	3	95	26
17,904	308	910	2	177	11	2,925	3,542	—	—	28,566	4,879	33,445	27
297	42	279	15	50	23	87	547	—	—	7,108	945	8,053	28
2,447	530	2,105	641	1,831	882	1,133	358	—	—	47,685	9,315	57,000	29
29	—	2	—	6	—	152	36	—	—	19,046	627	19,673	30
85	29	126	63	93	95	38	8	—	—	6,105	1,695	7,800	31
148	14	155	37	33	5	35	8	—	—	1,127	112	1,239	32
296	31	195	5	35	1	29	2	—	—	5,316	109	5,425	33
7,205	129	3,996	34	576	30	6,810	3,169	—	—	90,200	4,194	94,394	34
857	366	1,239	325	686	484	449	91	—	—	35,741	5,864	41,605	35
3,864	1,065	5,223	1,231	2,866	2,191	2,448	1,512	—	—	110,975	20,615	131,590	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1949 TAXATION YEAR—BRITISH COLUMBIA**

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	710	454	320	267	222	668	346
	Assets							
2	Cash.....	\$ 1,591	\$ 1,448	\$ 1,585	\$ 1,160	\$ 801	\$ 4,325	\$ 2,985
3	Government Securities.....	629	719	1,478	517	662	1,746	1,250
4	Other Securities.....	1,266	956	2,158	949	1,880	3,194	3,526
5	Receivables.....	4,333	3,907	3,818	2,872	3,349	12,690	9,104
6	Inventories.....	4,037	4,444	3,559	2,832	2,479	12,999	10,547
7	Land.....	1,558	1,425	1,140	843	690	7,456	5,798
8	Buildings and Equipment.....	14,790	8,432	7,247	6,660	5,704	29,475	23,919
9	Investment in Subsidiaries.....	5,621	1,595	4,674	1,517	10,902	4,046	2,711
10	Other Assets.....	2,608	2,127	1,847	1,832	1,561	6,528	2,882
11	Total.....	36,433	25,053	27,506	19,182	28,028	82,459	62,722
	Liabilities and Capital							
12	Bank Loans.....	1,860	1,942	1,973	1,275	1,463	5,366	4,676
13	Payables.....	4,106	3,815	4,219	2,456	2,145	9,898	7,260
14	Tax Liabilities.....	175	260	255	262	190	1,084	986
15	Other Liabilities.....	8,050	2,980	3,561	1,748	4,916	9,052	6,870
16	Funded Debt.....	1,341	1,074	1,326	1,510	985	6,357	3,245
17	Liability Reserves.....	30	26	27	36	266	105	40
18	Depreciation Reserves.....	5,026	3,033	2,255	2,577	1,763	12,272	10,035
19	Capital Stock.....	10,483	8,510	11,334	5,786	6,717	23,537	15,480
20	Surplus.....	7,075	4,238	4,193	4,008	9,958	15,991	14,440
21	Less <i>Deficit</i>	<i>1,713</i>	<i>825</i>	<i>1,637</i>	<i>476</i>	<i>375</i>	<i>1,203</i>	<i>310</i>
22	Total.....	36,433	25,053	27,506	19,182	28,028	82,459	62,722
23	Gross Sales or Revenue.....	35,249	33,202	34,036	27,673	25,963	113,459	85,618
24	Current Year Profit.....	314	662	779	927	993	4,815	4,172
	Selected Revenues and Charges							
25	Bond Interest Received.....	14	17	38	24	12	56	29
26	Foreign Dividends Received.....	2	2	2	2	5	1	1
27	Canadian Dividends Received.....	261	254	1,202	33	114	67	191
28	Bond Interest Paid.....	12	6	3	10	16	91	16
29	Depreciation Charged.....	1,230	723	879	630	519	2,474	1,731
30	Depletion Charged.....	28	7	4	—	7	227	244
31	Amortization Charged.....	53	66	18	22	19	102	124
32	Charitable Donations.....	18	13	10	10	10	57	47
33	Pension Payments Claimed.....	7	14	18	4	6	49	50
34	Dividends Charged.....	3,453	350	1,407	121	145	540	416
35	Fixed Assets Sold.....	595	604	218	308	245	1,396	714
36	Capital Expenditures.....	1,661	1,394	1,082	831	868	4,380	3,535

Bold italic figures denote deficit.

TABLE I—(Concluded)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies
By Income Classes
1949 TAXATION YEAR—BRITISH COLUMBIA**

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	Over \$1,000,000	Total Profit Companies	
185	132	243	168	107	39	20	24	3,905	1
\$ 3,043	\$ 1,709	\$ 6,122	\$ 7,541	\$ 10,068	\$ 8,831	\$ 12,371	\$ 30,120	\$ 93,700	2
1,191	1,650	2,611	9,722	3,987	2,727	5,808	77,670	112,367	3
3,329	4,837	6,479	5,119	1,145	5,180	3,033	11,043	54,094	4
8,164	7,050	15,805	17,751	19,640	14,395	10,516	37,556	170,950	5
10,178	5,029	11,464	24,125	22,530	29,113	23,417	74,261	241,014	6
2,668	4,145	10,209	20,092	9,647	10,512	20,154	77,592	173,929	7
11,472	9,700	29,630	60,078	57,358	53,170	64,017	462,580	844,232	8
5,643	1,962	7,826	17,041	10,401	16,969	18,014	182,597	291,519	9
1,352	2,302	2,762	3,466	5,211	4,549	6,637	11,930	57,594	10
47,040	38,384	92,908	164,935	139,987	145,446	163,967	965,349	2,039,399	11
5,512	4,142	6,287	6,847	6,141	3,419	1,159	5,199	57,261	12
5,918	2,962	8,149	14,176	13,611	10,605	9,261	49,369	147,950	13
813	655	2,172	3,274	4,027	3,500	4,420	22,681	44,754	14
9,372	6,287	7,967	16,318	9,472	16,718	9,360	45,348	158,019	15
1,615	437	6,120	10,066	12,873	5,549	6,354	178,469	237,321	16
38	97	161	295	454	33	960	6,563	9,131	17
3,854	6,849	14,166	35,539	26,516	32,713	47,061	203,036	406,695	18
9,888	7,966	22,780	34,702	28,287	26,536	45,410	220,900	478,316	19
10,414	9,296	28,858	48,033	39,368	46,373	40,493	233,784	516,522	20
384	307	3,752	4,315	762	—	511	—	16,570	21
47,040	38,384	92,908	164,935	139,987	145,446	163,967	965,349	2,039,399	22
60,066	45,086	114,723	181,437	183,907	190,014	183,973	588,537	1,902,943	23
3,176	2,908	8,608	11,914	15,775	13,952	13,542	94,611	177,148	24
29	14	84	152	63	34	108	2,147	2,821	25
2	2	37	14	7	8	7	—	92	26
86	94	903	813	458	1,741	83	22,266	28,566	27
14	8	166	93	467	217	222	5,767	7,108	28
913	745	2,208	3,031	3,968	3,603	4,458	20,573	47,685	29
42	132	275	407	430	1,012	1,336	14,895	19,046	30
88	186	201	115	548	252	2,939	1,372	6,105	31
50	24	63	108	92	109	95	421	1,127	32
49	11	117	240	243	182	308	4,018	5,316	33
378	176	2,263	2,521	2,837	6,829	6,791	61,973	90,200	34
347	1,685	1,906	829	1,000	888	3,190	21,816	35,741	35
1,448	1,365	3,757	6,324	4,852	5,113	8,912	65,453	110,975	36

Bold italic figures denote deficit.

SECTION III
INDIVIDUAL INCOME TAX STATISTICS

INDIVIDUAL INCOME TAX STATISTICS

This section is devoted to an analysis of individual income tax returns filed for the year 1949. Detailed statistics in respect of the 1949 taxation year are presented in Tables "A" to "I". The statistics have been compiled from a 10% sample of all T.1 returns filed for 1949, up to October 1, 1950, irrespective of size of income. In order to bring the tables to finality, all returns filed after October 1, 1950 have been excluded from the tabulation, resulting in the omission of approximately

91,200 returns. The statistical coverage, therefore, falls short of being complete by a margin of approximately 2.3%.

Overall annual statistics from 1941 to 1949 are presented in the table below together with figures of net national income as published by the Dominion Bureau of Statistics and a brief synopsis of the tax structure prevailing in each year.

Tax Year	Net National Income	TAXABLE RETURNS			VERY BRIEF SYNOPSIS OF TAX STRUCTURE											Index to Foot- notes
		Number of Tax- payers	Total Income (Millions)	Total Tax (Millions)	Personal Exemptions			Rate of Tax on Selected Incomes After Deducting Personal Exemptions								
	Single				Married	Dependents	\$100	\$250	\$500	\$1,000	\$2,500	\$5,000	\$10,000	\$50,000		
	\$		\$	\$	\$	\$	\$	%	%	%	%	%	%	%	%	
1941	6,594	871,484	1,980	223	750	1500	400 i	15.0	15.0	15.0	15.0	19.0	24.6	32.3	49.2	1,2
1942	8,382	1,781,244	3,523	336	660	1200	108 t	50.0	39.4	29.9	25.9	24.4	25.3	27.5	34.8	2,3,4,5
1943	9,093	2,163,354	4,299	801	660	1200	108 t	66.7	66.7	59.8	51.9	48.8	50.6	55.1	69.5	2,4,5
1944	9,712	2,254,319	4,591	781	660	1200	108 t	50.0	50.0	44.8	40.9	41.4	44.4	50.1	68.5	2,4,5
1945	9,747	2,254,246	4,548	642	660	1200	108 t	32.0	32.0	28.7	28.7	32.7	36.7	43.3	64.8	2,4,5,6,7
1946	9,796	2,353,122	4,810	611	660	1200	108 t	28.0	28.0	25.1	25.1	28.6	32.1	37.9	56.7	2,4,5,6,7
1947	10,938	2,366,456	5,581	622	750	1500	{ 300 i 100 fi	16.0	16.8	18.7	20.6	22.6	24.5	29.3	49.0	2
1948	12,455	2,689,930	6,761	648	750	1500	{ 300 i 100 fi	10.0	11.6	14.0	17.0	18.8	20.0	25.2	46.2	2,8
1949	13,169	2,231,970	6,431	501	1000	2000	{ 400 i 150 fi	15.0	15.0	15.0	15.0	16.6	18.4	22.6	43.3	2,8

Footnotes:—

1. Tax revenues and tax rates are both exclusive of national defence tax.
2. Tax rates are exclusive of 4% surtax on investment income.
3. Tax rates cut in half to facilitate conversion to pay-as-you-earn system of collection.
4. Normal tax and savings portion vary according to marital status; rates are based on married status with no dependents.
5. Includes savings portion at half rates in 1942; full rates 1943; half rates 1944; eliminated 1945 and 1946.
6. Tax rates reflect 4% reduction in 1945 and 16% in 1946.
7. Tax revenues and tax rates are both exclusive of family allowance recoveries.
8. An additional exemption of \$500 is allowed for persons 65 years of age and over.

i Deductible from income.

t Maximum deductible from tax.

fi Deductible from income for a child qualified for family allowance benefits.

BASIC INFORMATION AND DEFINITIONS

Eleven statistical items have been tabulated in Tables B, C and D. In the remaining tables, the information is presented in less detail. The source of all statistical items is given below with explanations in cases where the figures may be affected by factors peculiar to reporting on the prescribed forms. All forms referred to are for the 1949 taxation year.

Number of Returns—This refers to the combined number of T.1 General and T.1 Short form returns filed in District Offices for the taxation or calendar year 1949. Final date for filing without penalty was April 30, 1950. Returns filed up to October 1, 1950, are included in the

tables; those filed later are omitted. No cognizance is taken of second returns filed in amendment of an original. Segregation into the category of "Taxable" or "Non-Taxable" is based on whether the taxpayer reports sufficient income to be taxable or not.

Earned Income—The amount reported under this heading is the declared wage or salary income, including any income in kind, plus business, professional and commission income and any income derived from farming and fishing. The required information is shown under the heading "Salaries, Wages, Pension, Bonus, Subsistence Allowance" on page 3 of the T.1 Short form and on

page 2 of the T.1 General under the letters A, B, C and E of the summary of income. The figure shown is the income before any deductions have been made for pension plan contributions.

Investment Income—This information is taken from the amounts shown under this heading on page 3 of the T.1 Short form and from page 2 of the T.1 General under the letter D of the summary of income. It includes interest, dividends from taxable Canadian corporations, other dividends, rents and other investment income.

Personal Exemptions—This information is taken from under the appropriate headings on page 3 of the T.1 Short form and page 2 of the T.1 General. It includes the marital exemption, exemption for dependents and exemption claimed on account of age. Alimony, separation allowance and other deductions including "away-from-home" expenses of those engaged in transportation industries are also included in this entry.

Pension Fund Deductions—The amount deducted from wages or salary in respect of contributions to an approved superannuation or pension fund is shown under this heading. Amounts specified on page 3 of the T.1 Short, the first item under the heading "Deductions", and on page 2 of the T.1 General, the last item under the letter A of "Salaries, Wages, Pension", make up these totals.

Charitable Donations Claimed—Charitable donations to a maximum of 10% of net income are an allowable deduction from net income if the claim is supported with receipts. The amount is taken from under "Charitable Donations" on page 3 of the T.1 Short form and page 2 of the T.1 General.

Medical Expenses Claimed—The Act permits a deduction from income in respect of "unusual" medical expenses which are defined as expenses in excess of 4% of income. Thus only the amount of expenses which exceeds 4% of income is tabulated. The maximum allowable deduction is \$750 for single persons and \$1,000 for married persons plus \$250 for each dependent up to a total of \$1,000 for such dependents. Special allowances for the blind are included here. The required figure is found under the appropriate heading on page 3 of the T.1 Short form and page 2 of the T.1 General.

Net Taxable Income Declared—This is the amount arrived at after deducting all exemptions and allowances. The income code is not based upon this figure but upon the total income.

Total Tax Declared on Taxable Income—This figure is the tax payable which includes the surtax on investment income in excess of \$2,400. Deductions have been made for the 10% of net dividends from taxable Canadian corporations and credits for foreign taxes paid. The figure is taken from the assessor's calculation of income tax.

THE 1949 TAX STRUCTURE

A tax structure, new both as to rates and to exemptions and allowances, went into effect for the 1949 taxation year.

Exemption from income in respect of marital status and dependents is outlined below, followed by the table of rates on income in excess of personal exemptions.

Persons taxed as single—\$1,000.

Persons taxed as married—\$2,000. This exemption was reduced by the amount by which the income of the spouse exceeded \$250 until the spouse's income exceeded \$1,000, at which point both married person and spouse become taxable as single.

Additional exemption for persons 65 years of age and over—\$500.

Children eligible for family allowance —\$150.

Children not eligible for family allowance—\$400.

Other dependents—from \$150 to \$400, depending upon the family allowance status of the dependent.

Rates of Tax—1949

Taxable Income	Tax
\$ 1,000 or less	15%
1,000 \$	150 plus 17% on next
2,000	320 plus 19% on next
4,000	700 plus 22% on next
6,000	1,140 plus 26% on next
8,000	1,660 plus 30% on next
10,000	2,260 plus 35% on next
12,000	2,960 plus 40% on next
15,000	4,160 plus 45% on next
25,000	8,660 plus 50% on next
40,000	16,160 plus 55% on next
60,000	27,160 plus 60% on next
90,000	45,160 plus 65% on next
125,000	67,910 plus 70% on next
225,000	137,910 plus 75% on next
400,000	269,160 plus 80% on remainder.

NOTES ON THE SEPARATE TABLES

Table A—A General Statement by Provinces—The most significant of the income and income tax statistics are combined into a short statement in Table "A". The taxable and non-taxable figures are shown on both a separate and consolidated basis. This is the only table in which the taxable and non-taxable figures are merged. The allocation of returns by provinces is on the basis of where the return is filed. The only exception to this rule is in the case of returns filed in the Ottawa District Office, which office serves parts of both Ontario and Quebec. In order to avoid undue bias, returns filed by residents of Quebec are allocated to Quebec province, although they are processed in a District Office located in Ontario. In Tables "D" and "E" all returns are allocated strictly according to the taxpayer's address with the result that the provincial totals are slightly different from those given in Tables "A", "G" and "H".

Table B—All Canada by Income Classes—In this table all returns are classified according to the size of the total income declared. It will be noted that some returns are classified as taxable even though the income is below the minimum taxable level of \$1,000 for individuals. This seeming anomaly may arise in one of two ways. Returns filed by trustees of estates or those acting in a fiduciary capacity are entitled to no personal exemption and are, consequently, taxable upon any positive amount of income. Secondly, even in the case of returns where a personal exemption may be claimed, there is a clause in the Act which holds that a person's "primary" income cannot be reduced for tax purposes by a loss or losses in secondary or "sideline" pursuits. Any such sideline losses, if claimed by the taxpayer, have been recorded for statistical purposes with the result that the taxable income in these cases is higher than the statistically recorded income.

Table C—All Canada by Occupational Classes—The classification of individual taxpayers by occupation is believed to be as extensive as possible. The classification is based more on the earnings status of the taxpayer than on a strict occupational basis. The method of earning the income is given preference over the type of work performed. Thus, a doctor or lawyer working on a salary basis is classed as an "employee" while only those engaged in practice for profit are listed in their professional capacity. The large employee class itself has been subdivided according to whether the taxpayer is employed by a business, institution, government body or by another private individual. This year "Educational Institutions" includes only teachers or professors. Non-teaching employees of educational institutions are included with "Unclassified" employees. Business owners are subdivided into sole proprietors, partners and own-account workers.

Table D—All Canada by Locality and Income—In Table "D" all taxpayers are classified according to the address given in their tax return. Cities are defined as metropolitan areas and include those adjacent suburbs which are considered part of the metropolitan area. Coding limitations prevented the gathering of data for every city in Canada, but a few cities in each province were covered. This has resulted in some comparatively small centres in the Prairies and the Maritimes being

included while larger cities in Central Canada were omitted. Where taxpayers reside outside the specifically covered localities, and where a locality has less than 3,000 taxpayers, they have been shown under "Other Areas", within the province concerned. An income breakdown is shown of those localities which have 3,000 or more taxpayers, and appears opposite the locality on the right-hand page of the table.

Table E—All Taxpayers by County and Locality—In this table the number of taxpayers and amounts of income and tax are shown for each county or census division and for each locality which was separately tabulated regardless of the number of taxpayers. Where a tabulated locality lies within the borders of a county or census division, the figures shown for the county or census division include both the taxpayers resident in the locality and taxpayers resident outside the locality but within the county or census division. Information regarding the locality is published immediately beneath the figures for the county or census division. Thus the number of taxpayers resident in a particular rural area may be ascertained by deducting the number of taxpayers in the locality from the number of taxpayers in the county.

Table F—All Taxpayers by Income, Marital Status, Dependents and Sex—This table provides a distribution by income of all taxpayers according to marital status for tax purposes, number of dependents and sex. All dependents are included in this tabulation. Returns filed by estates or by persons acting in a fiduciary capacity have been classified as single with no dependents. It will be noted that a number of persons whose incomes are less than the amount of the exemption for married persons are taxed as married. These are persons whose spouses received income in excess of \$250 but less than \$1,000.

Table G—Provinces by Income Classes—In this table the taxpayers for each province have been distributed by income classes. Yukon Territory has been treated separately, but taxpayers in the N. W. Territories are included in the Alberta figures. As mentioned under Table "A", the allocation of taxpayers to a province is on the basis of the Income Tax District Office in which the return is filed, with the exception of persons in Quebec Province filing in Ottawa who have been credited to their own province. This table is confined to taxable returns only.

Table H—Provinces by Occupational Classes—This table is similar to those published in previous years showing taxpayers in each province, subdivided by occupational classes. The basis of provincial allocation is the same as in Tables "A" and "G". The table is confined to taxable returns.

Table I—Occupational Classes by Income—This table shows the distribution of taxpayers within each occupational class by \$500 levels of income up to \$5,000; by \$1,000 levels from \$5,000 to \$10,000; then one group each for persons receiving from \$10,000 to \$15,000, and for persons receiving over \$15,000. No breakdown is given for taxpayers receiving less than \$1,000.

TABLE A
1949 TAXATION YEAR—CANADA AND PROVINCES
General Statement of All Returns Tabulated

(All money figures in thousands of dollars)

Province	Number of Returns	Earned Income	Investment Income	Total Income	Total Exemptions and Deductions Claimed	Taxable Income	Total Tax
TAXABLE RETURNS							
		\$	\$	\$	\$	\$	\$
Newfoundland.....	16,960	48,724	2,103	50,827	30,901	19,926	1,889
Prince Edward Island.....	4,500	12,607	717	13,324	7,853	5,471	1,076
Nova Scotia.....	62,710	159,776	10,726	170,502	109,026	61,476	10,985
New Brunswick.....	43,190	111,093	6,221	117,314	74,810	42,504	7,744
Quebec.....	474,560	1,308,053	90,841	1,398,894	828,678	570,216	116,429
Ontario.....	1,025,850	2,792,000	144,604	2,936,604	1,714,528	1,222,076	229,482
Manitoba.....	122,020	325,756	14,186	339,942	205,856	134,086	24,664
Saskatchewan.....	90,700	254,126	12,055	266,181	155,401	110,780	20,151
Alberta.....	143,930	418,609	16,980	435,589	244,968	190,621	36,576
British Columbia.....	245,680	653,171	43,587	696,758	410,284	286,474	51,584
Yukon.....	1,870	5,221	110	5,331	2,830	2,501	409
Canada.....	2,231,970	6,089,136	342,130	6,431,266	3,785,135	2,646,131	500,989
NON-TAXABLE RETURNS							
		\$	\$	\$			
Newfoundland.....	11,940	17,898	154	18,052			
Prince Edward Island.....	9,460	10,457	419	10,876			
Nova Scotia.....	71,840	92,152	2,010	94,162			
New Brunswick.....	56,660	69,877	1,564	71,441			
Quebec.....	387,670	527,076	13,343	540,419			
Ontario.....	545,610	684,662	23,918	708,580			
Manitoba.....	100,670	122,135	4,291	126,426			
Saskatchewan.....	86,420	106,884	3,495	110,379			
Alberta.....	103,330	126,126	3,456	129,582			
British Columbia.....	148,620	180,091	8,840	188,931			
Yukon.....	570	542	—	542			
Canada.....	1,522,790	1,937,900	61,490	1,999,390			
ALL RETURNS							
		\$	\$	\$			
Newfoundland.....	28,900	66,622	2,257	68,879			
Prince Edward Island.....	13,960	23,064	1,136	24,200			
Nova Scotia.....	134,550	251,928	12,736	264,664			
New Brunswick.....	99,850	180,970	7,785	188,755			
Quebec.....	862,230	1,835,129	104,184	1,939,313			
Ontario.....	1,571,460	3,476,662	168,522	3,645,184			
Manitoba.....	222,690	447,891	18,477	466,368			
Saskatchewan.....	177,120	361,010	15,550	376,560			
Alberta.....	247,260	544,735	20,436	565,171			
British Columbia.....	394,300	833,262	52,427	885,689			
Yukon.....	2,440	5,763	110	5,873			
Canada.....	3,754,760	8,027,036	403,620	8,430,656			

TABLE B
1949 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes

(All money figures in thousands of dollars)

Declared TAXABLE Returns									
Income Class	Number of Returns	Sources of Income			Exemptions and Deductions Claimed				
		Earned Income	Investment Income	Total Income Declared	Personal Exemptions	Pension Fund Deductions	Charitable Donations Claimed	Medical Expenses Claimed	Total Exemptions and Deductions Claimed
Under \$ 100.....	970	\$ 9	\$ 39	\$ 48	\$ 4	\$ —	\$ —	\$ —	\$ 4
\$100— 200.....	490	10	60	70	2	—	—	—	2
200— 300.....	410	30	67	97	10	—	—	—	10
300— 400.....	450	74	84	158	29	—	—	—	29
400— 500.....	500	95	126	221	65	—	—	—	65
500— 600.....	490	192	77	269	123	1	—	—	124
600— 700.....	500	182	142	324	114	1	—	—	115
700— 800.....	480	254	106	360	165	—	—	—	165
800— 900.....	590	393	102	495	257	—	1	—	258
900— 1,000.....	570	443	85	528	262	1	1	—	264
Under 1,000.....	5,450	1,682	888	2,570	1,031	3	2	—	1,036
1,000— 1,100.....	64,440	66,712	1,038	67,750	64,167	58	190	40	64,455
1,100— 1,200.....	77,580	87,291	1,562	88,853	77,487	203	853	183	78,726
1,200— 1,300.....	83,010	101,631	1,672	103,303	83,049	405	1,118	332	84,904
1,300— 1,400.....	83,750	110,838	1,699	112,537	83,931	594	1,301	443	86,269
1,400— 1,500.....	79,880	113,633	1,722	115,355	80,695	640	1,287	480	83,102
1,500— 1,600.....	80,700	122,202	2,457	124,659	83,161	751	1,387	477	85,776
1,600— 1,700.....	73,960	119,200	2,526	121,726	76,880	768	1,372	446	79,466
1,700— 1,800.....	68,780	117,291	2,661	119,952	72,186	824	1,259	452	74,721
1,800— 1,900.....	67,710	122,250	2,591	124,841	71,904	960	1,281	471	74,616
1,900— 2,000.....	60,260	114,353	2,817	117,170	65,270	907	1,232	406	67,815
1,000—2,000.....	740,070	1,075,401	20,745	1,096,146	758,730	6,110	11,280	3,730	779,850
2,000— 2,100.....	72,220	145,048	2,825	147,873	93,398	1,008	1,262	464	96,132
2,100— 2,200.....	78,070	163,886	3,681	167,567	111,114	1,452	1,426	451	114,443
2,200— 2,300.....	84,640	186,716	3,287	190,003	131,393	1,757	1,749	634	135,533
2,300— 2,400.....	92,560	213,228	3,840	217,068	155,014	2,124	1,906	767	159,811
2,400— 2,500.....	94,330	227,372	3,288	230,660	166,453	2,624	2,067	957	172,101
2,500— 2,600.....	96,680	242,251	3,725	245,976	178,578	2,869	2,292	1,082	184,821
2,600— 2,700.....	94,620	246,438	3,687	250,125	181,129	3,065	2,481	1,226	187,901
2,700— 2,800.....	87,670	236,471	4,045	240,516	172,218	3,215	2,397	1,318	179,148
2,800— 2,900.....	78,750	220,183	3,777	223,960	156,778	3,050	2,401	1,252	163,481
2,900— 3,000.....	69,420	200,472	3,926	204,398	140,369	2,973	2,154	1,126	146,622
2,000—3,000.....	848,960	2,082,065	36,081	2,118,146	1,486,444	24,137	20,135	9,277	1,539,993
3,000— 3,500.....	243,220	764,005	18,517	782,522	503,553	12,058	8,974	4,879	529,464
3,500— 4,000.....	124,870	449,308	15,210	464,518	267,578	8,121	5,584	3,055	284,338
3,000—4,000.....	368,090	1,213,313	33,727	1,247,040	771,131	20,179	14,558	7,934	813,802
4,000— 4,500.....	72,590	293,230	13,380	306,610	158,732	5,619	3,823	2,234	170,408
4,500— 5,000.....	44,450	199,687	10,399	210,086	97,174	3,655	2,711	1,545	105,085
4,000— 5,000.....	117,040	492,917	23,779	516,696	255,906	9,274	6,534	3,779	275,493
5,000— 6,000.....	49,110	248,070	18,296	266,366	106,961	3,882	3,716	1,819	116,378
6,000— 7,000.....	26,870	157,373	15,854	173,227	58,625	1,811	2,607	1,067	64,110
7,000— 8,000.....	17,420	116,387	13,296	129,683	38,105	1,306	1,942	718	42,071
8,000— 9,000.....	11,640	88,015	10,385	98,400	25,322	1,041	1,642	647	28,652
9,000—10,000.....	8,530	69,587	11,267	80,854	18,433	566	1,339	452	20,790
5,000—10,000.....	113,570	679,432	69,098	748,530	247,446	8,606	11,246	4,703	272,001
10,000—15,000.....	21,770	222,244	38,719	260,963	47,148	1,641	4,676	900	54,365
15,000—20,000.....	7,810	109,170	25,652	134,822	16,725	591	2,688	307	20,311
20,000—25,000.....	3,880	66,613	20,035	86,648	8,408	283	1,652	142	10,485
10,000—25,000.....	33,460	398,027	84,406	482,433	72,281	2,515	9,016	1,349	85,161
25,000—50,000.....	4,240	102,718	35,882	138,600	8,950	426	3,168	253	12,797
Over 50,000.....	1,090	43,581	37,524	81,105	2,229	141	2,614	18	5,002
Over 25,000.....	5,330	146,299	73,406	219,705	11,179	567	5,782	271	17,799
Grand Total.....	2,231,970	6,089,136	342,130	6,431,266	3,604,148	71,391	78,553	31,043	3,785,135

TABLE B—(Concluded)
1949 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Income Classes
(All money figures in thousands of dollars)

TAXABLE—(Cont'd)		Declared NON-TAXABLE Returns					
Net Taxable Income Declared	Total Tax Declared on Taxable Income	Income Class	Number of Returns	Sources of Income			Total Exemptions and Deductions Claimed
				Earned Income	Investment Income	Total Income Declared	
\$ 44	\$ 7	Net Loss.....	9,110	\$ 20,155	\$ 698	\$ 19,457	\$ 29,813
68	9	Under \$100.....	28,570	1,008	89	1,097	29,553
87	12	\$100— 200.....	30,970	4,289	328	4,617	37,160
129	18	200— 300.....	41,520	9,572	638	10,210	50,053
156	21	300— 400.....	49,190	16,163	862	17,025	59,574
145	21	400— 500.....	54,440	23,034	1,237	24,271	67,522
209	29	500— 600.....	62,650	32,429	1,723	34,152	78,963
195	30	600— 700.....	71,850	43,862	2,499	46,361	91,003
237	33	700— 800.....	79,950	56,936	2,498	59,434	102,615
264	38	800— 900.....	92,360	74,923	4,336	79,259	118,649
1,534	218	900— 1,000.....	109,520	99,734	3,935	103,669	138,924
3,295	490	Under 1,000.....	630,130	341,795	18,843	360,638	803,829
10,127	1,502	1,000— 1,100.....	52,540	51,327	3,202	54,529	88,312
18,399	2,733	1,100— 1,200.....	39,670	42,546	2,934	45,480	79,361
26,268	3,901	1,200— 1,300.....	44,810	53,446	3,279	56,725	91,588
32,253	4,781	1,300— 1,400.....	47,140	60,109	3,318	63,427	98,435
38,883	5,769	1,400— 1,500.....	49,010	67,608	3,027	70,635	104,421
42,260	6,293	1,500— 1,600.....	54,400	81,020	3,105	84,125	118,674
45,231	6,720	1,600— 1,700.....	57,370	91,948	2,487	94,435	126,285
50,225	7,470	1,700— 1,800.....	63,550	108,217	2,671	110,888	141,244
49,355	7,325	1,800— 1,900.....	73,300	132,131	3,060	135,191	164,716
316,296	46,984	1,900— 2,000.....	81,210	155,332	2,712	158,044	182,317
51,741	7,709	1,000—2,000.....	563,000	843,684	29,795	873,479	1,195,353
53,124	7,960	2,000— 2,100.....	69,260	139,363	2,174	141,537	161,514
54,470	8,209	2,100— 2,200.....	62,770	132,655	1,849	134,504	150,445
57,257	8,668	2,200— 2,300.....	53,650	118,521	1,827	120,348	134,066
58,559	8,891	2,300— 2,400.....	41,560	95,584	1,814	97,398	106,567
61,155	9,293	2,400— 2,500.....	33,000	79,057	1,483	80,540	87,813
62,224	9,469	2,500— 2,600.....	22,350	55,720	1,013	56,733	61,463
61,368	9,287	2,600— 2,700.....	15,630	40,591	677	41,268	45,382
60,479	9,180	2,700— 2,800.....	10,330	27,826	488	28,314	30,543
57,776	8,767	2,800— 2,900.....	6,760	18,749	465	19,214	20,803
578,153	87,433	2,900— 3,000.....	4,380	12,640	250	12,890	13,688
253,058	38,590	2,000—3,000.....	319,690	720,706	12,040	732,746	812,284
180,180	27,913	3,000— 3,500.....	8,210	25,270	569	25,839	27,592
433,238	66,503	3,500— 4,000.....	1,760	6,445	243	6,688	6,902
136,202	21,473	3,000—4,000.....	9,970	31,715	812	32,527	34,494
105,001	16,989	4,000— 4,500.....					
241,203	38,462	4,500— 5,000.....					
149,988	24,851	4,000— 5,000.....					
109,117	18,684	5,000— 6,000.....					
87,612	15,629	6,000— 7,000.....					
69,748	12,927	7,000— 8,000.....					
60,064	11,626	8,000— 9,000.....					
476,529	83,717	9,000—10,000.....					
206,598	44,996	5,000—10,000.....					
114,511	30,734	10,000—15,000.....					
76,163	23,066	15,000—20,000.....					
397,272	98,796	20,000—25,000.....					
125,803	45,070	10,000—25,000.....					
76,103	33,806	25,000—50,000.....					
201,906	78,876	Over 50,000.....					
2,646,131	500,989	Over 25,000.....					
		Grand Total.....	1,522,790	1,937,900	61,490	1,999,390	2,845,960

Non-Taxable Status Not Carried Above \$4,000 Level

TABLE C
1949 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Occupational Classes

(All money figures in thousands of dollars)

Declared TAXABLE Returns									
Occupation	Number of Returns	Sources of Income			Exemptions and Deductions Claimed				
		Earned Income	Investment Income	Total Income Declared	Personal Exemptions	Pension Fund Deductions	Charitable Donations Claimed	Medical Expenses Claimed	Total Exemptions and Deductions Claimed
Farmers.....	52,880	\$ 194,248	\$ 6,755	\$ 201,003	\$ 101,826	\$ 26	\$ 2,498	\$ 883	\$ 105,233
Forestry Operators.....	650	3,417	25	3,442	1,263	—	11	12	1,286
Fishermen.....	2,620	9,801	61	9,862	4,884	2	17	47	4,950
Total Primary Producers.....	56,150	207,466	6,841	214,307	107,973	28	2,526	942	111,469
Medical Doctors and Surgeons.....	8,010	68,342	3,820	72,162	17,307	35	1,544	233	19,119
Dentists.....	2,920	15,845	938	16,783	6,171	4	335	124	6,634
Lawyers.....	3,870	33,586	3,305	36,891	7,855	22	779	166	8,822
Engineers and Architects.....	1,210	11,977	641	12,618	2,512	25	244	40	2,821
Entertainers.....	1,870	5,995	69	6,064	2,952	26	53	42	3,073
Osteopaths, Chiropractors, etc.....	670	2,965	123	3,088	1,280	—	63	22	1,365
Nurses.....	2,810	4,328	179	4,507	2,985	5	65	33	3,088
Other Professionals.....	1,820	8,261	636	8,897	3,399	19	216	59	3,693
Total Professionals.....	23,180	151,299	9,711	161,010	44,461	136	3,299	719	48,615
Agricultural Enterprises.....	2,070	3,250	73	3,323	2,411	4	14	7	2,436
Business Enterprises.....	1,609,720	4,146,434	60,125	4,206,559	2,557,335	41,520	43,455	19,209	2,661,519
Institutions.....	39,670	77,162	1,550	78,712	48,977	910	1,138	369	51,394
Educational Institutions.....	48,130	119,779	2,227	122,006	66,077	4,940	1,932	610	73,559
Dominion Government.....	98,310	250,046	2,942	252,988	155,127	8,331	3,024	1,568	168,050
Provincial Governments.....	58,620	144,984	2,262	147,246	89,503	4,915	1,705	774	96,897
Municipal and Smaller Governments.....	49,970	129,947	1,307	131,254	87,495	4,300	1,627	728	94,150
Employees of Private Individuals....	5,420	10,066	203	10,269	7,334	15	106	33	7,488
Armed Services.....	25,850	67,000	293	67,293	41,429	4,376	230	185	46,220
Unclassified.....	9,580	22,175	519	22,694	14,112	390	257	83	14,842
Total Employees.....	1,947,340	4,970,843	71,501	5,042,344	3,069,800	69,701	53,488	23,566	3,216,555
Salesmen.....	20,130	84,272	2,032	86,304	40,674	889	1,333	665	43,561
Sole Proprietors Without Employees..	15,160	40,100	1,395	41,495	27,827	50	522	215	28,614
Sole Proprietors With Employees....	73,590	365,354	17,804	383,158	153,826	151	6,266	1,689	161,932
Partners in Business.....	42,250	211,485	11,416	222,901	82,358	113	3,532	1,021	87,024
Total Business Proprietors.....	131,000	616,939	30,615	647,554	264,011	314	10,320	2,925	277,570
Investment Income Predominates....	43,120	34,398	212,223	246,621	62,850	177	7,057	1,659	71,743
Pension Income Predominates.....	4,050	9,443	1,781	11,224	6,794	65	274	106	7,239
Total Financial.....	47,170	43,841	214,004	257,845	69,644	242	7,331	1,765	78,982
Estates.....	3,000	900	3,802	4,702	528	—	22	17	567
Deceased.....	3,450	12,265	3,301	15,566	6,223	76	190	437	6,926
Unclassified.....	550	1,311	323	1,634	834	5	44	7	890
Grand Total.....	2,231,970	6,089,136	342,130	6,431,266	3,604,148	71,391	78,553	31,043	3,785,135

TABLE C—(Concluded)
1949 TAXATION YEAR—CANADA
Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax
By Occupational Classes

(All money figures in thousands of dollars)

TAXABLE—(Cont'd)		Declared NON-TAXABLE Returns					
Net Taxable Income Declared	Total Tax Declared on Taxable Income	Occupation	Number of Returns	Sources of Income			Total Exemptions and Deductions Claimed
				Earned Income	Investment Income	Total Income Declared	
\$ 95,770	\$ 17,970	Farmers.....	144,880	\$ 160,835	\$ 4,581	\$ 165,416	\$ 309,806
2,156	473	Forestry Operators.....	1,030	885	37	922	2,211
4,912	855	Fishermen.....	5,400	5,772	83	5,855	10,588
102,838	19,298	Total Primary Producers.....	151,310	167,492	4,701	172,193	322,605
53,043	13,300	Medical Doctors and Surgeons.....	980	1,427	78	1,505	2,157
10,149	1,988	Dentists.....	500	737	18	755	1,091
28,069	7,813	Lawyers.....	650	933	54	987	1,485
9,797	2,976	Engineers and Architects.....	240	309	16	325	522
2,991	472	Entertainers.....	840	955	7	962	1,378
1,723	336	Osteopaths, Chiropractors, etc.....	470	466	21	487	905
1,419	207	Nurses.....	1,850	1,686	44	1,730	2,336
5,204	1,110	Other Professionals.....	1,090	1,395	37	1,432	2,138
112,395	28,202	Total Professionals.....	6,620	7,908	275	8,183	12,012
887	135	Agricultural Enterprises.....	5,910	5,635	102	5,737	8,632
1,545,040	266,304	Business Enterprises.....	941,720	1,249,594	6,962	1,256,556	1,691,673
27,318	4,298	Institutions.....	30,600	35,597	459	36,056	49,152
48,447	7,632	Educational Institutions.....	16,420	19,603	176	19,779	25,833
84,938	13,407	Dominion Government.....	46,870	75,619	196	75,815	95,562
50,349	7,903	Provincial Governments.....	42,390	60,302	487	60,789	83,085
37,104	5,770	Municipal and Smaller Governments..	31,150	53,793	384	54,177	68,116
2,781	416	Employees of Private Individuals.....	8,590	9,487	87	9,574	13,898
21,073	3,344	Armed Services.....	15,790	27,813	19	27,832	33,178
7,852	1,208	Unclassified.....	8,680	11,682	112	11,794	15,964
1,825,789	310,417	Total Employees.....	1,148,120	1,549,125	8,984	1,558,109	2,085,093
42,743	8,627	Salesmen.....	10,880	17,120	141	17,261	23,071
12,881	2,180	Sole Proprietors Without Employees..	45,980	58,858	1,655	60,513	92,559
221,226	53,077	Sole Proprietors With Employees.....	61,040	76,141	3,325	79,466	131,829
135,877	31,903	Partners in Business.....	26,190	31,701	911	32,612	53,061
369,984	87,160	Total Business Proprietors.....	133,210	166,700	5,891	172,591	277,449
174,878	43,680	Investment Income Predominates....	47,970	7,607	38,824	46,431	80,096
3,985	635	Pension Income Predominates.....	13,570	14,343	1,723	16,066	26,598
178,863	44,315	Total Financial.....	61,540	21,950	40,547	62,497	106,694
4,135	730	Estates.....	330	102	124	226	378
8,640	2,128	Deceased.....	5,900	5,582	612	6,194	11,427
744	112	Unclassified.....	4,880	1,921	215	2,136	7,231
2,646,131	500,989	Grand Total.....	1,522,790	1,937,900	61,490	1,999,390	2,845,960

TABLE D
1949 TAXATION YEAR—CANADA
Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and
Income Classes By Cities or Place of Residence
(All money figures in thousands of dollars)

	Place of Residence	Number of Declared Taxable Returns	Income Declared		Exemptions and Deductions Claimed				Net Taxable Income Declared	Total Tax Declared on Taxable Income
			Earned Income	Invest- ment Income	Personal Exemptions	Pension Fund De- ductions	Charitable Donations Claimed	Medical Expenses Claimed		
			\$	\$	\$	\$	\$	\$	\$	\$
	Newfoundland									
1	St. John's.....	7,230	21,030	1,608	12,337	103	139	36	10,023	1,056
2	All Other Areas.....	10,060	28,256	478	18,231	321	214	33	9,935	851
3	Total Newfoundland.....	17,290	49,286	2,086	30,568	424	353	69	19,958	1,907
4	Total Prince Edward Island.....	4,900	13,661	745	8,083	203	231	54	5,835	1,134
	Nova Scotia									
5	Halifax.....	23,320	58,345	4,768	36,562	1,051	682	310	24,508	4,334
6	Sydney and Glace Bay.....	10,110	27,548	846	18,512	113	324	67	9,378	1,550
7	All Other Areas.....	32,950	83,040	4,290	55,876	816	886	242	29,510	5,194
8	Total Nova Scotia.....	66,380	168,933	9,904	110,950	1,980	1,892	619	63,396	11,078
	New Brunswick									
9	Moncton.....	8,250	22,034	774	13,738	384	281	56	8,349	1,480
10	Saint John.....	12,260	30,465	2,496	19,049	384	493	160	12,875	2,442
11	All Other Areas.....	23,290	60,202	2,844	39,243	805	969	336	21,693	3,894
12	Total New Brunswick.....	43,800	112,701	6,114	72,030	1,573	1,743	552	42,917	7,816
	Quebec									
13	Hull.....	6,630	15,433	517	10,410	234	422	58	4,826	851
14	Montreal.....	299,360	850,644	70,736	478,433	9,100	20,158	5,672	408,017	85,562
15	Quebec.....	25,770	69,891	6,229	40,828	1,033	5,125	329	28,805	5,618
16	Shawinigan Falls.....	6,060	17,746	615	11,256	368	722	102	5,913	1,103
17	Sherbrooke.....	7,780	19,575	1,283	12,499	143	678	82	7,456	1,322
18	Three Rivers.....	5,620	15,585	689	9,759	213	668	73	5,561	952
19	Valleyfield.....	3,200	7,552	228	5,140	48	191	39	2,362	376
20	All Other Areas.....	119,360	309,126	9,474	199,781	3,191	9,252	1,383	104,993	20,058
21	Total Quebec.....	473,780	1,305,552	89,771	768,106	14,330	37,216	7,738	567,933	115,842
	Ontario									
22	Belleville.....	6,440	16,823	512	10,575	252	112	112	6,284	1,044
23	Brantford.....	13,430	35,408	1,589	21,279	202	340	203	14,973	2,678
24	Chatham.....	5,630	15,267	662	9,226	102	105	112	6,384	1,152
25	Cornwall.....	6,710	16,925	412	11,262	208	147	108	5,612	948
26	Fort William and Port Arthur.....	18,180	49,704	922	30,594	717	293	222	18,800	3,321
27	Galt.....	5,470	14,242	613	8,267	67	108	58	6,355	1,243
28	Guelph.....	7,930	20,044	1,149	12,246	214	227	131	8,375	1,455
29	Hamilton.....	72,940	198,462	8,310	116,793	1,664	1,760	808	85,747	15,947
30	Kingston.....	9,870	26,098	2,344	15,810	463	246	132	11,791	2,266
31	Kirkland Lake.....	3,910	10,770	315	7,039	79	80	33	3,854	660
32	Kitchener and Waterloo.....	19,040	48,360	1,951	28,815	398	644	249	20,205	3,617
33	London.....	30,630	80,597	7,238	47,361	1,064	962	432	38,016	7,950
34	Niagara Falls.....	10,140	28,775	583	17,430	410	155	140	11,223	1,951
35	North Bay.....	4,440	12,785	224	7,796	330	92	58	4,733	847
36	Oshawa.....	11,210	31,627	1,818	19,163	324	242	128	13,588	2,685
37	Ottawa.....	58,360	161,734	8,756	91,231	4,195	2,313	1,118	71,633	12,876
38	Owen Sound.....	3,380	8,895	756	5,358	93	117	35	4,048	731
39	Peterborough.....	12,140	29,995	958	19,623	235	243	186	10,666	1,728
40	St. Catharines.....	13,770	37,737	1,752	22,702	261	337	224	15,965	2,934
41	St. Thomas.....	5,060	15,295	547	9,018	394	165	79	6,186	1,077

TABLE D—(Cont'd)
1949 TAXATION YEAR—CANADA
Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and
Income Classes By Cities or Place of Residence
(All money figures in thousands of dollars)

Number of Declared Taxable Returns																
Under \$1,000	\$1,000 to \$1,500	\$1,500 to \$2,000	\$2,000 to \$2,500	\$2,500 to \$3,000	\$3,000 to \$3,500	\$3,500 to \$4,000	\$4,000 to \$4,500	\$4,500 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	Over \$15,000	
20	1,380	900	1,230	1,420	770	450	230	160	180	110	60	70	60	90	100	1
—	1,230	1,080	1,850	2,380	1,400	780	460	310	220	90	100	80	30	40	10	2
20	2,610	1,980	3,080	3,800	2,170	1,230	690	470	400	200	160	150	90	130	110	3
20	1,340	590	670	670	510	290	200	180	90	150	30	10	10	90	50	4
100	5,010	3,750	4,340	4,380	2,010	1,080	740	400	530	240	230	150	100	120	140	5
—	940	1,170	2,000	2,940	1,770	550	280	100	100	50	40	50	20	70	30	6
20	6,480	4,890	6,390	6,960	3,620	1,640	880	410	540	310	170	120	130	240	150	7
120	12,430	9,810	12,730	14,280	7,400	3,270	1,900	910	1,170	600	440	320	250	430	320	8
—	1,790	960	1,480	1,760	740	590	290	180	130	60	80	40	40	70	40	9
—	2,950	2,100	2,480	1,930	950	580	380	160	200	130	80	50	50	140	80	10
10	5,320	3,130	3,920	4,510	2,490	1,530	680	430	430	190	180	70	60	200	140	11
10	10,060	6,190	7,880	8,200	4,180	2,700	1,350	770	760	380	340	160	150	410	260	12
—	1,570	1,260	1,370	1,120	690	280	130	50	60	20	10	10	10	30	20	13
200	54,950	49,610	54,810	52,730	29,630	15,560	10,050	6,120	7,270	4,360	2,810	1,860	1,480	4,120	3,800	14
10	6,160	4,790	3,550	3,450	2,470	1,430	870	680	590	520	250	230	70	420	280	15
—	750	480	1,120	1,610	910	400	270	110	200	50	50	10	10	30	60	16
10	1,860	1,560	1,140	1,310	640	410	200	100	130	160	70	50	10	70	60	17
—	1,160	720	630	1,220	660	370	240	150	140	140	40	40	20	80	10	18
—	510	750	840	540	190	140	60	50	40	30	10	10	10	10	10	19
20	26,330	18,720	20,210	22,920	13,140	6,190	3,860	2,210	2,420	1,070	600	300	280	640	450	20
240	93,290	77,890	83,670	84,900	48,330	24,780	15,680	9,470	10,850	6,350	3,840	2,510	1,890	5,400	4,690	21
10	1,190	980	1,210	1,160	720	430	230	150	130	70	60	30	30	30	10	22
20	2,080	2,190	2,720	3,140	1,580	490	220	270	200	160	50	60	50	100	100	23
—	1,010	860	1,110	1,190	540	260	150	80	130	100	50	50	20	40	40	24
—	950	1,410	1,200	1,710	750	210	170	70	60	20	60	10	30	40	20	25
10	2,740	2,220	3,900	4,250	2,030	1,150	600	330	330	220	150	40	20	130	60	26
10	960	1,050	1,470	910	350	190	140	20	150	30	50	30	20	50	40	27
60	1,600	1,400	1,640	1,350	740	380	130	70	190	90	80	30	50	90	30	28
140	10,180	10,600	13,940	16,990	10,370	4,050	1,930	1,200	1,150	680	350	170	200	520	470	29
10	1,870	1,620	2,010	1,770	830	500	350	220	210	120	60	50	30	110	110	30
20	400	380	840	1,320	360	180	120	80	100	20	20	10	20	20	20	31
80	3,510	3,600	4,440	3,820	1,360	610	330	190	290	230	110	120	60	160	130	32
90	5,520	5,940	6,410	5,280	2,740	1,360	930	480	510	280	230	160	60	350	290	33
—	1,170	1,170	1,660	2,730	1,840	650	340	120	170	60	50	20	30	60	70	34
10	570	580	900	960	440	340	220	170	80	30	30	50	10	40	10	35
20	1,330	1,330	1,960	3,030	1,700	720	380	200	180	80	70	10	40	60	100	36
—	8,680	10,310	12,280	8,740	5,950	3,460	2,350	1,790	1,680	1,080	530	410	160	590	350	37
—	630	630	740	530	300	150	60	50	100	60	10	20	30	20	50	38
10	1,550	2,380	2,790	2,830	1,220	540	300	150	130	90	40	40	30	20	20	39
20	1,960	1,960	2,460	3,240	1,890	900	310	270	190	150	80	110	50	110	70	40
—	630	640	920	840	590	380	270	280	270	80	40	50	20	30	20	41

TABLE D—(Cont'd)
1949 TAXATION YEAR—CANADA
Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and
Income Classes By Cities or Place of Residence
(All money figures in thousands of dollars)

	Place of Residence	Number of Declared Taxable Returns	Income Declared		Exemptions and Deductions Claimed				Net Taxable Income Declared	Total Tax Declared on Taxable Income
			Earned Income	Invest- ment Income	Personal Exemptions	Pension Fund De- ductions	Charitable Donations Claimed	Medical Expenses Claimed		
	Ontario—(Continued)		\$	\$	\$	\$	\$	\$	\$	\$
42	Sarnia.....	7,890	22,373	894	13,492	399	228	215	8,933	1,521
43	Sault Ste. Marie.....	10,170	31,178	785	18,254	198	181	128	13,202	2,576
44	Stratford.....	5,350	14,085	490	8,967	229	141	50	5,188	922
45	Sudbury and Copper Cliff.....	13,280	38,317	1,351	23,646	194	313	137	15,378	2,686
46	Timmins, Porcupine and Schumacher...	8,100	22,175	328	14,300	113	160	70	7,860	1,297
47	Toronto.....	344,000	947,488	67,048	524,694	10,950	8,450	4,773	465,669	92,273
48	Welland.....	6,960	19,273	447	11,545	157	126	124	7,768	1,442
49	Windsor.....	39,080	111,128	2,903	65,082	765	933	529	46,722	8,084
50	Woodstock.....	3,920	9,485	339	5,994	74	88	53	3,615	651
51	All Other Areas.....	250,440	670,281	28,440	416,804	6,950	5,978	2,752	266,237	47,819
52	Total Ontario.....	1,007,870	2,745,326	144,436	1,614,366	31,701	25,286	13,399	1,205,010	226,381
	Manitoba									
53	Brandon.....	4,370	11,939	529	7,059	161	84	41	5,123	955
54	The Pas and Flin Flon.....	4,290	13,243	57	7,704	336	63	87	5,110	822
55	Winnipeg.....	90,720	239,082	10,233	143,888	4,179	2,116	1,235	97,897	18,395
56	All Other Areas.....	24,320	65,934	3,151	40,801	858	583	210	26,633	4,611
57	Total Manitoba.....	123,700	330,198	13,970	199,452	5,534	2,846	1,573	134,763	24,783
	Saskatchewan									
58	Moose Jaw.....	5,720	15,379	627	9,751	222	132	80	5,821	986
59	Prince Albert.....	3,130	7,733	136	5,080	114	35	47	2,593	419
60	Regina.....	19,840	50,164	3,155	29,915	812	467	295	21,830	4,072
61	Saskatoon.....	12,570	33,324	1,055	19,963	591	280	143	13,402	2,402
62	All Other Areas.....	49,330	148,020	6,452	84,687	1,188	1,545	715	66,337	12,088
63	Total Saskatchewan.....	90,590	254,620	11,425	149,396	2,927	2,459	1,280	109,983	19,967
	Alberta									
64	Calgary.....	36,980	105,416	5,700	59,547	1,482	774	415	48,898	9,871
65	Edmonton.....	42,210	115,790	3,763	66,670	1,678	770	567	49,868	9,366
66	Lethbridge.....	5,480	17,674	1,381	9,211	181	190	62	9,411	2,374
67	Medicine Hat.....	3,060	8,768	401	5,201	109	63	27	3,769	730
68	All Other Areas.....	56,870	172,424	4,743	96,486	1,293	1,432	499	77,457	13,884
69	Total Alberta.....	144,600	420,072	15,988	237,115	4,743	3,229	1,570	189,403	36,225
	British Columbia									
70	Kamloops.....	3,290	9,092	71	5,612	157	27	54	3,313	554
71	Nanaimo.....	3,760	10,087	236	6,377	109	21	25	3,701	634
72	New Westminster.....	17,710	45,697	1,213	29,363	470	154	282	16,641	2,825
73	Trail and Kimberley.....	6,430	18,982	385	11,216	42	112	117	7,880	1,321
74	Vancouver.....	121,450	326,222	25,167	191,035	3,662	1,833	2,235	152,624	28,674
75	Victoria.....	24,190	59,866	10,509	38,576	1,067	379	467	29,886	5,88
76	All Other Areas.....	71,970	192,895	6,710	120,098	2,089	670	919	75,829	12,796
77	Total British Columbia.....	248,800	662,841	44,291	402,277	7,596	3,196	4,099	289,964	52,292
78	Total Yukon.....	2,380	6,473	114	3,568	111	5	22	2,881	466
79	Total Non-Residents.....	7,880	19,473	3,286	8,237	269	97	68	14,088	3,098
80	Grand Total.....	2,231,970	6,089,136	342,130	3,604,148	71,391	78,553	31,043	2,646,131	500,989

TABLE D—(Concluded)
1949 TAXATION YEAR—CANADA
Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and
Income Classes By Cities or Place of Residence
(All money figures in thousands of dollars)

Number of Declared Taxable Returns																
Under \$1,000	\$1,000 to \$1,500	\$1,500 to \$2,000	\$2,000 to \$2,500	\$2,500 to \$3,000	\$3,000 to \$3,500	\$3,500 to \$4,000	\$4,000 to \$4,500	\$4,500 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	\$10,000 to \$15,000	Over \$15,000	
20	1,030	760	1,360	1,760	1,370	700	300	110	160	70	80	80	20	30	40	42
20	890	970	1,580	2,960	1,810	800	380	270	120	80	30	10	30	100	120	43
—	830	610	1,050	1,650	480	310	130	50	100	30	10	10	30	20	40	44
—	1,260	1,190	1,680	3,680	3,280	1,030	450	260	150	90	30	30	20	70	60	45
—	890	830	1,840	2,160	1,080	670	200	120	120	70	10	20	30	30	30	46
1,210	57,230	62,440	69,110	58,630	34,900	17,880	10,300	6,500	7,670	4,220	3,010	2,030	1,410	3,820	3,640	47
—	840	1,160	1,280	1,650	960	430	290	70	100	10	30	20	20	50	50	48
—	4,620	4,430	7,180	11,160	4,930	2,540	1,490	660	810	310	230	120	60	290	250	49
—	920	800	910	610	240	100	100	50	70	10	30	20	10	30	20	50
360	43,270	38,210	47,830	50,550	28,920	14,490	8,350	4,840	4,880	2,460	1,400	950	830	1,850	1,250	51
2,120	160,310	162,650	198,420	200,600	114,270	55,900	31,520	19,120	20,430	11,000	6,980	4,760	3,420	8,860	7,510	52
20	860	710	900	670	440	160	180	110	70	40	80	10	10	80	30	53
—	350	450	500	620	870	830	340	140	100	40	10	10	10	10	10	54
300	19,670	13,940	17,450	17,370	7,760	4,360	2,390	1,540	1,760	1,060	610	540	420	980	570	55
30	4,920	3,540	3,640	3,990	2,680	1,650	1,010	770	840	440	190	130	110	300	80	56
350	25,800	18,640	22,490	22,650	11,750	7,000	3,920	2,560	2,770	1,580	890	690	550	1,370	690	57
10	920	820	1,120	1,010	630	500	210	170	120	80	20	40	20	30	20	58
—	570	610	600	660	290	160	50	50	50	40	10	10	10	10	10	59
80	4,360	4,010	3,560	3,020	1,780	880	530	290	500	230	110	70	50	230	140	60
10	2,830	1,930	2,360	1,930	1,280	630	490	260	370	180	60	30	20	120	70	61
50	9,340	6,370	6,560	7,960	5,300	3,520	2,640	1,600	2,130	1,260	820	460	320	710	290	62
150	18,020	13,740	14,200	14,580	9,280	5,690	3,920	2,370	3,170	1,790	1,020	610	420	1,100	530	63
40	5,990	6,520	6,830	7,140	3,610	1,900	1,320	810	740	480	340	250	110	460	440	64
50	8,510	7,070	7,610	7,390	4,070	2,140	1,310	960	1,020	530	420	230	210	370	320	65
—	1,070	710	960	960	500	320	220	140	150	90	90	60	40	70	100	66
—	540	480	570	530	310	210	130	50	40	60	20	20	10	70	20	67
30	8,700	6,920	9,780	10,230	6,930	4,030	2,500	1,630	2,080	1,110	810	580	310	880	350	68
120	24,810	21,700	25,750	26,250	15,420	8,600	5,480	3,590	4,030	2,270	1,680	1,140	680	1,850	1,230	69
—	460	470	720	620	360	170	190	130	100	10	10	20	10	10	10	70
—	490	510	900	890	420	230	80	50	60	40	30	10	10	30	10	71
10	2,640	2,440	4,450	4,060	1,850	900	380	230	310	110	110	50	20	80	70	72
—	520	490	830	1,870	1,580	560	250	100	70	30	20	10	40	30	30	73
220	20,210	19,820	24,550	22,590	12,610	6,910	3,710	2,540	2,570	1,320	1,110	660	520	1,110	1,000	74
90	4,030	3,640	4,950	4,410	2,810	1,410	770	460	480	240	220	160	130	220	170	75
100	9,940	9,430	15,280	15,820	9,450	4,700	2,210	1,320	1,410	640	390	280	240	560	200	76
420	38,290	36,800	51,680	50,260	29,080	14,880	7,590	4,830	5,000	2,390	1,890	1,190	970	2,040	1,490	77
—	280	350	370	470	400	200	140	—	120	30	—	10	10	—	—	78
1,880	1,420	1,070	880	480	430	330	200	180	320	130	150	90	90	90	140	79
5,450	388,660	351,410	421,820	427,140	243,220	124,870	72,590	44,450	49,110	26,870	17,420	11,640	8,530	21,770	17,020	80

TABLE E
1949 TAXATION YEAR—CANADA
Distribution of Taxable Persons, Income and Tax
By Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
Newfoundland				New Brunswick			
City of St. John's.....	7,230	\$ 22,638	\$ 1,056	Albert.....	490	\$ 1,196	\$ 68
Labrador.....	500	1,320	62	Carleton.....	880	2,405	185
All other Areas.....	9,560	27,414	789	Charlotte.....	2,340	5,869	336
Total Newfoundland.....	17,290	51,372	1,907	Gloucester.....	1,600	4,192	238
Prince Edward Island				Kent.....	500	1,031	41
King's.....	290	1,235	192	King's.....	1,560	5,271	543
Prince.....	1,530	4,190	260	Madawaska.....	1,930	5,530	235
Summerside.....	1,050	3,006	213	Edmundston.....	1,590	4,697	210
Queen's.....	3,080	8,981	682	Northumberland.....	1,490	3,887	236
Charlottetown.....	2,740	8,180	652	Chatham.....	520	1,195	57
Total Prince Edward Island..	4,900	14,406	1,134	Queen's.....	890	2,111	131
Nova Scotia				Restigouche.....	2,470	7,204	343
Annapolis.....	930	2,358	129	Campbellton.....	1,040	2,900	144
Antigonish.....	590	1,460	95	Dalhousie.....	870	2,796	151
Colchester.....	2,870	7,186	365	St. John.....	13,120	35,148	2,617
Truro.....	2,140	5,557	284	Saint John.....	12,260	32,961	2,442
Cumberland.....	2,740	7,267	461	Sunbury.....	250	655	31
Amherst.....	980	3,184	272	Victoria.....	630	1,959	205
Springhill.....	990	2,179	78	Westmorland.....	11,120	29,983	1,811
Digby.....	550	1,434	97	Moncton.....	8,250	22,808	1,480
Guysborough.....	430	987	42	York.....	4,530	12,374	796
Halifax.....	27,920	75,062	4,953	Fredericton.....	2,930	8,521	595
Halifax.....	23,320	63,113	4,334	Total New Brunswick.....	43,800	118,815	7,816
Hants.....	1,410	3,378	194	Quebec			
King's.....	2,280	6,553	501	Abitibi.....	4,880	12,858	641
Lunenburg.....	1,980	5,756	484	Argenteuil.....	2,380	5,612	254
Pictou.....	4,300	11,686	697	Arthabaska.....	2,000	5,064	328
New Glasgow.....	1,730	5,299	439	Victoriaville.....	1,380	3,489	212
Stellarton.....	900	2,358	110	Bagot.....	650	1,330	48
Queen's.....	1,160	3,280	168	Beauce.....	1,340	3,731	196
Shelburne.....	560	1,429	85	Beauharnois.....	5,120	13,174	682
Yarmouth.....	1,030	2,822	204	Valleyfield.....	3,200	7,780	376
Yarmouth.....	650	1,866	127	Bellechasse.....	260	707	37
Cape Breton.....	16,380	45,328	2,461	Berthier.....	680	1,638	82
Sydney and Glace Bay.....	10,110	28,394	1,550	Bonaventure.....	600	1,707	157
New Waterford.....	1,690	4,454	188	Brome.....	530	1,313	71
North Sydney.....	810	2,644	283	Chambly.....	9,440	25,738	1,495
Sydney Mines.....	860	2,310	123	Champlain.....	5,990	15,936	727
Inverness.....	530	1,248	53	Cap de la Madeleine.....	2,110	5,315	171
Richmond.....	370	742	34	Grand-Mère.....	980	3,040	211
Victoria.....	350	861	55	La Tuque.....	1,270	3,427	176
Total Nova Scotia.....	66,380	178,837	11,078	Charlevoix.....	600	1,657	74
				Chateauguay.....	1,170	3,092	154
				Chicoutimi.....	6,700	19,813	1,172
				Chicoutimi.....	2,390	7,351	552
				Jonquiere.....	1,930	5,481	261

TABLE E—(Cont'd)

1949 TAXATION YEAR—CANADA

Distribution of Taxable Persons, Income and Tax
By Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
Quebec (Continued)				Quebec (Concluded)			
<i>Kenogami</i>	1,110	\$ 3,668	\$ 242	St. Maurice.....	12,380	\$ 36,503	\$ 2,122
Compton.....	920	2,393	109	<i>Shawinigan Falls</i>	6,060	18,361	1,103
Dorchester.....	280	591	24	<i>Three Rivers</i>	5,620	16,274	952
Drummond.....	4,030	10,083	614	Shefford.....	3,280	11,087	2,018
<i>Drummondville</i>	2,670	7,173	521	<i>Granby</i>	2,560	6,446	469
Frontenac.....	560	1,445	96	Sherbrooke.....	8,520	22,925	1,444
Gaspé (Magdalen Islands)...	1,090	2,637	115	<i>Sherbrooke</i>	7,780	20,858	1,322
Hochelaga, Jacques Cartier and Laval.....	299,360	921,380	85,562	Soulanges.....	530	1,321	62
<i>Montreal</i>	299,360	921,380	85,562	Stanstead.....	3,230	6,878	292
Hull.....	10,450	26,541	1,492	<i>Magog</i>	1,860	3,951	165
<i>Hull</i>	6,630	15,950	851	Temiscouata.....	1,210	3,603	281
Huntingdon.....	900	2,191	129	<i>Rivière du Loop</i>	700	2,410	229
Iberville.....	910	2,100	86	Temiscamisque.....	5,410	14,633	799
Joliette.....	1,630	4,263	230	<i>Rouyn</i>	1,200	3,109	145
Kamouraska.....	420	1,086	41	Terrebonne.....	4,560	11,703	693
Labelle.....	270	879	50	<i>St. Jerome</i>	1,780	3,731	151
Lake St. John.....	2,300	6,702	334	Two Mountains.....	1,040	2,965	170
La Prairie.....	1,520	3,614	155	Vaudreuil.....	1,410	4,263	318
L'Assomption.....	930	2,185	88	Vercheres.....	890	2,570	145
Levis.....	2,980	8,025	426	Wolfe.....	340	963	56
<i>Levis</i>	1,800	4,802	246	Yamaska.....	290	842	73
L'Islet.....	410	1,054	34	Total Quebec	473,780	1,395,323	115,842
Lotbiniere.....	420	1,139	40	Ontario			
Maskinonge.....	550	1,316	86	Algoma.....	12,830	39,017	2,971
Matane.....	1,220	3,286	206	<i>Sault Ste. Marie</i>	10,170	31,963	2,576
Megantic.....	1,950	5,838	512	Brant.....	16,320	44,456	3,178
<i>Thetford Mines</i>	1,450	4,510	448	<i>Brantford</i>	13,430	36,997	2,678
Missisquoi.....	2,380	5,979	339	Bruce.....	2,940	7,907	555
Montcalm.....	190	456	30	Carleton.....	59,920	174,281	13,077
Montmagny.....	670	1,378	59	<i>Ottawa</i>	58,360	170,490	12,876
Montmorency.....	2,150	5,192	236	Cochrane.....	14,620	41,028	2,410
Napierville.....	240	594	20	<i>Timmins, Porcupine and</i> <i>Schumacher</i>	8,100	22,503	1,297
Nicolet.....	450	1,216	78	Dufferin.....	840	2,059	114
Papineau.....	2,060	6,126	621	Dundas.....	980	2,417	179
Pontiac.....	1,170	2,874	158	Durham.....	3,710	10,244	740
Portneuf.....	1,880	5,233	279	Elgin.....	7,620	23,439	1,556
Quebec.....	28,130	81,885	5,829	<i>St. Thomas</i>	5,060	15,842	1,077
<i>Quebec</i>	25,770	76,120	5,618	Essex.....	52,680	154,174	10,837
Richelieu.....	2,050	5,507	479	<i>Windsor</i>	39,080	114,031	8,084
<i>Sorel</i>	1,540	4,378	440	Frontenac.....	11,850	33,172	2,485
Richmond.....	2,710	6,901	325	<i>Kingston</i>	9,870	28,442	2,266
Rimouski.....	1,230	2,982	137	Glengarry.....	570	1,422	76
Rouville.....	980	2,655	155	Grenville.....	1,750	5,002	354
Saguenay (Anticosti Island)...	2,230	6,084	324	Grey.....	5,980	15,931	1,095
St. Hyacinthe.....	3,230	7,435	420	<i>Owen Sound</i>	3,380	9,651	731
<i>St. Hyacinthe</i>	2,860	6,487	383				
St. Johns.....	3,500	10,452	1,333				
<i>St. Johns</i>	2,990	9,284	1,280				

TABLE E—(Cont'd)

1949 TAXATION YEAR—CANADA

Distribution of Taxable Persons, Income and Tax
By Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
Ontario (Continued)				Ontario (Concluded)			
Haldimand.....	3,060	\$ 7,647	\$ 482	<i>Sudbury and Copper Cliff</i>	13,280	\$ 39,668	\$ 2,686
Haliburton.....	370	951	54	Timiskaming.....	7,760	21,917	1,275
Halton.....	6,810	20,477	1,686	<i>Kirkland Lake</i>	3,910	11,085	660
Hastings.....	12,510	32,912	1,965	Thunder Bay.....	24,330	68,277	4,449
<i>Belleville</i>	6,440	17,335	1,044	<i>Fort William and Port Arthur</i> ..	18,180	50,626	3,321
<i>Trenton</i>	2,070	4,897	238	Victoria.....	2,460	7,095	605
Huron.....	3,980	10,521	706	Waterloo.....	33,740	87,547	6,298
Kenora (Patricia).....	6,110	18,132	1,463	<i>Galt</i>	5,470	14,855	1,243
Kent.....	11,680	32,783	2,334	<i>Kitchener and Waterloo</i>	19,040	50,311	3,617
<i>Chatham</i>	5,630	15,929	1,152	Welland.....	29,640	84,170	5,571
Lambton.....	12,390	35,278	2,207	<i>Niagara Falls</i>	10,140	29,358	1,951
<i>Sarnia</i>	7,890	23,267	1,521	Welland.....	6,960	19,720	1,442
Lanark.....	4,160	10,470	520	Wellington.....	10,930	29,092	1,980
Leeds.....	4,840	14,402	1,152	<i>Guelph</i>	7,930	21,193	1,455
<i>Brockville</i>	2,820	9,236	815	Wentworth.....	80,690	231,105	18,087
Lennox and Addington.....	1,240	2,985	165	<i>Hamilton</i>	72,940	206,772	15,947
Lincoln.....	19,350	54,421	3,839	York.....	373,500	1,102,286	98,864
<i>St. Catharines</i>	13,770	39,489	2,934	<i>Toronto</i>	344,000	1,014,536	92,273
Manitoulin.....	480	1,140	56	Total Ontario	1,007,870	2,889,762	226,381
Middlesex.....	35,280	100,670	8,840	Manitoba			
<i>London</i>	30,630	87,835	7,950	Division 1.....	410	996	68
Muskoka.....	2,740	7,290	515	Division 2.....	1,630	4,913	334
Nipissing.....	6,530	18,645	1,227	Division 3.....	1,420	3,757	218
<i>North Bay</i>	4,440	13,009	847	Division 4.....	1,440	5,020	441
Norfolk.....	4,430	13,008	906	Division 5.....	1,680	4,666	289
Northumberland.....	2,430	6,330	424	Division 6.....	93,670	257,994	19,001
Ontario.....	15,870	45,682	3,349	<i>Portage La Prairie</i>	1,420	4,059	298
<i>Oshawa</i>	11,210	33,445	2,685	<i>Winnipeg</i>	90,720	249,315	18,395
Oxford.....	8,860	23,312	1,540	Division 7.....	6,260	17,355	1,243
<i>Woodstock</i>	3,920	9,824	651	<i>Brandon</i>	4,370	12,468	955
Parry Sound.....	1,890	5,219	335	Division 8.....	2,250	6,470	409
Peel.....	9,660	30,123	2,758	Division 9.....	2,070	5,348	316
Perth.....	7,940	21,136	1,286	<i>Selkirk</i>	960	2,596	166
<i>Stratford</i>	5,350	14,575	922	Division 10.....	1,060	3,393	271
Peterborough.....	13,700	34,965	1,956	Division 11.....	2,080	5,976	379
<i>Peterborough</i>	12,140	30,953	1,728	Division 12.....	590	1,358	68
Prescott.....	1,180	2,936	169	Division 13.....	1,380	4,060	305
Prince Edward.....	1,130	2,981	192	Division 14.....	950	2,231	117
Rainy River.....	2,730	7,866	476	Division 15.....	530	1,805	133
Renfrew.....	8,140	21,064	1,419	Division 16.....	6,280	18,826	1,191
<i>Pembroke</i>	1,980	4,944	304	<i>The Pas and Flin Flon</i>	4,290	13,300	822
Russell.....	540	1,256	66	Total Manitoba	123,700	344,168	24,783
Simcoe.....	12,050	32,600	2,282				
<i>Barrie</i>	2,540	7,802	670				
<i>Orillia</i>	2,530	6,507	452				
Stormont.....	7,650	19,690	1,092				
<i>Cornwall</i>	6,710	17,337	948				
Sudbury.....	22,480	66,832	4,164				

TABLE E—(Concluded)

1949 TAXATION YEAR—CANADA

Distribution of Taxable Persons, Income and Tax
By Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
Saskatchewan				Alberta (Concluded)			
Division 1.....	3,040	\$ 9,141	\$ 604	Division 13.....	670	\$ 1,590	\$ 90
Division 2.....	3,810	11,800	981	Division 14.....	2,530	6,993	467
Weyburn.....	1,350	3,293	182	Division 15.....	1,150	3,225	207
Division 3.....	1,960	5,410	354	Division 16.....	2,320	6,566	440
Division 4.....	930	2,591	155	Division 17.....	410	1,035	60
Division 5.....	3,580	11,573	910	Northwest Territories.....	1,360	3,857	298
Division 6.....	24,050	68,944	5,695	Total Alberta.....	144,600	436,060	36,225
Regina.....	19,840	53,319	4,072	British Columbia			
Division 7.....	7,070	19,808	1,222	Division 1.....	5,000	14,171	1,030
Moose Jaw.....	5,720	16,006	986	Division 2.....	13,590	39,456	2,489
Division 8.....	4,030	14,049	1,395	Nelson.....	2,030	5,515	317
Swift Current.....	1,460	4,900	552	Trail and Kimberley.....	6,430	19,367	1,321
Division 9.....	3,570	10,489	771	Division 3.....	10,540	29,089	1,838
Yorkton.....	1,350	4,043	371	Kelowna.....	2,740	7,304	471
Division 10.....	2,210	7,213	574	Vernon.....	1,520	4,443	306
Division 11.....	15,150	41,817	2,871	Division 4.....	153,600	437,681	34,142
Saskatoon.....	12,570	34,379	2,402	New Westminster.....	17,710	46,910	2,825
Division 12.....	2,660	8,468	613	Vancouver.....	121,450	351,389	28,674
Division 13.....	2,370	7,590	584	Division 5.....	45,030	129,206	9,154
Division 14.....	4,800	15,014	1,215	Nanaimo.....	3,760	10,323	634
Division 15.....	6,600	18,964	1,171	Victoria.....	24,190	70,375	5,488
Prince Albert.....	3,130	7,869	419	Division 6.....	6,600	17,644	1,043
Division 16.....	2,750	7,410	472	Kamloops.....	3,290	9,163	554
North Battleford.....	1,330	3,760	265	Division 7.....	4,350	13,045	904
Division 17.....	1,830	5,208	345	Division 8.....	4,580	12,040	729
Division 18.....	180	556	35	Division 9.....	4,080	10,961	725
Total Saskatchewan.....	90,590	266,045	19,967	Prince Rupert.....	2,720	7,276	487
Alberta				Division 10.....	1,430	3,839	238
Division 1.....	5,940	22,083	2,184	Total British Columbia.....	248,800	707,132	52,292
Medicine Hat.....	3,060	9,169	730	Yukon.....	2,380	6,587	466
Division 2.....	12,330	40,907	4,142	Non-Residents			
Lethbridge.....	5,480	19,055	2,374	British Empire.....	1,280	4,311	650
Division 3.....	2,180	7,346	668	United States.....	6,030	16,654	2,284
Division 4.....	5,200	20,351	2,007	Elsewhere.....	570	1,794	164
Division 5.....	1,790	5,745	463	Total Non-Residents.....	7,880	22,759	3,098
Division 6.....	46,470	140,900	12,170	Grand Total.....	2,231,970	6,431,266	500,989
Calgary.....	36,980	111,116	9,871				
Division 7.....	2,530	7,155	459				
Division 8.....	7,230	20,072	1,403				
Division 9.....	2,430	7,165	463				
Division 10.....	2,520	6,737	380				
Division 11.....	45,550	128,494	9,952				
Edmonton.....	42,210	119,553	9,366				
Division 12.....	1,990	5,839	372				

TABLE F
1949 TAXATION YEAR—CANADA
Income Distribution of Taxable Persons by Marital Status, Dependents and Sex
(All money figures in thousands of dollars)

TAXED AS SINGLE—WITH NO DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
Under \$1,000.....	1,590	\$ 852	\$ 67	1,440	\$ 844	\$ 66	3,030	\$ 1,696	\$ 133
\$1,000—1,100.....	26,090	27,415	203	37,700	39,651	269	63,790	67,066	472
1,100—1,200.....	30,890	35,395	620	46,080	52,753	870	76,970	88,148	1,490
1,200—1,300.....	32,770	40,794	1,103	48,990	60,948	1,599	81,760	101,742	2,702
1,300—1,400.....	33,930	45,593	1,611	48,000	64,491	2,238	81,930	110,084	3,849
1,400—1,500.....	32,430	46,829	2,020	44,040	63,600	2,678	76,470	110,429	4,698
1,500—1,600.....	34,280	52,942	2,544	41,230	63,680	3,063	75,510	116,622	5,607
1,600—1,700.....	32,230	53,055	2,866	36,460	59,999	3,220	68,690	113,054	6,086
1,700—1,800.....	31,670	55,261	3,269	30,290	52,779	3,069	61,960	108,040	6,338
1,800—1,900.....	33,230	61,259	3,907	27,590	50,858	3,187	60,820	112,117	7,094
1,900—2,000.....	30,290	58,914	4,003	22,040	42,837	2,853	52,330	101,751	6,856
2,000—2,100.....	29,360	60,070	4,318	18,700	38,248	2,684	48,060	98,318	7,002
2,100—2,200.....	27,970	59,968	4,571	14,460	30,984	2,240	42,430	90,952	6,811
2,200—2,300.....	26,190	58,766	4,678	11,030	24,737	1,865	37,220	83,503	6,543
2,300—2,400.....	23,400	54,846	4,595	9,000	21,066	1,643	32,400	75,912	6,238
2,400—2,500.....	21,640	52,899	4,551	6,220	15,177	1,216	27,860	68,076	5,767
2,500—2,600.....	18,820	47,860	4,278	5,270	13,379	1,092	24,090	61,239	5,370
2,600—2,700.....	16,100	42,558	3,899	3,770	9,958	845	19,870	52,516	4,744
2,700—2,800.....	12,930	35,470	3,338	3,580	9,805	820	16,510	45,275	4,158
2,800—2,900.....	11,260	32,019	3,079	2,800	7,955	700	14,060	39,974	3,779
2,900—3,000.....	8,960	26,388	2,626	2,250	6,627	581	11,210	33,015	3,207
3,000—4,000.....	39,080	130,928	13,899	11,180	37,777	3,540	50,260	168,705	17,439
4,000—5,000.....	9,050	39,899	4,785	3,050	13,512	1,414	12,100	53,411	6,199
5,000—6,000.....	3,880	20,964	2,719	1,510	8,220	966	5,390	29,184	3,685
6,000—7,000.....	2,070	13,328	1,836	960	6,214	794	3,030	19,542	2,630
7,000—8,000.....	1,160	8,594	1,242	710	5,283	683	1,870	13,877	1,925
8,000—9,000.....	990	8,410	1,330	490	4,148	573	1,480	12,558	1,903
9,000—10,000.....	670	6,352	1,053	460	4,377	664	1,130	10,729	1,717
Over 10,000.....	3,990	84,946	24,883	1,990	38,495	9,632	5,980	123,441	34,515
Total.....	576,920	1,262,574	113,893	481,290	848,402	55,064	1,058,210	2,110,976	168,957

TAXED AS SINGLE—WITH ONE OR MORE DEPENDENTS									
		\$	\$		\$	\$		\$	\$
Under \$1,000.....	}								
\$1,000—1,100.....		50	43	1	10	10	—	60	53
1,100—1,200.....		200	233	2	210	245	1	410	478
1,200—1,300.....		440	548	7	470	587	6	910	1,135
1,300—1,400.....		620	835	13	700	943	16	1,320	1,778
1,400—1,500.....		1,350	1,950	27	1,150	1,662	24	2,500	3,612
1,500—1,600.....		1,780	2,756	55	2,060	3,183	61	3,840	5,939
1,600—1,700.....		1,860	3,062	83	1,760	2,895	69	3,620	5,957
1,700—1,800.....		2,020	3,525	113	1,520	2,650	76	3,540	6,175
1,800—1,900.....		2,470	4,557	158	1,220	2,256	74	3,690	6,813
1,900—2,000.....		2,610	5,072	199	1,150	2,229	82	3,760	7,301
2,000—2,100.....		2,790	5,713	242	1,080	2,208	91	3,870	7,921
2,100—2,200.....		3,040	6,522	311	870	1,860	84	3,910	8,382
2,200—2,300.....		2,840	6,364	317	690	1,545	74	3,530	7,909
2,300—2,400.....		3,080	7,222	392	610	1,430	76	3,690	8,652
2,400—2,500.....		2,640	6,449	392	550	1,344	76	3,190	7,793
2,500—2,600.....		2,390	6,078	390	370	941	56	2,760	7,019
2,600—2,700.....		2,380	6,299	418	280	739	45	2,660	7,038
2,700—2,800.....		1,710	4,683	329	180	493	33	1,890	5,176
2,800—2,900.....		1,680	4,780	353	220	623	38	1,900	5,403
2,900—3,000.....		1,580	4,650	349	180	528	32	1,760	5,178
3,000—4,000.....		6,730	22,547	1,936	750	2,509	198	7,480	25,056
4,000—5,000.....		1,930	8,567	896	180	785	76	2,110	9,352
5,000—6,000.....		760	4,143	490	110	595	46	870	4,738
6,000—7,000.....		600	3,856	506	90	589	67	690	4,445
7,000—8,000.....		370	2,779	398	50	370	47	420	3,149
8,000—9,000.....		230	1,958	282	30	252	35	260	2,210
9,000—10,000.....		270	2,550	415	70	662	101	340	3,212
Over 10,000.....		1,540	32,384	8,966	200	5,166	1,593	1,740	37,550
Total.....		49,960	160,125	18,040	16,760	39,299	3,177	66,720	199,424
									21,217

TABLE F—(Cont'd)
1949 TAXATION YEAR—CANADA
Income Distribution of Taxable Persons by Marital Status, Dependents and Sex
(All money figures in thousands of dollars)

TAXED AS MARRIED—WITH NO DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
Under \$1,000.....	2,240	\$ 731	\$ 81	20	\$ 18	\$ 1	2,260	\$ 749	\$ 82
\$1,000—1,100.....	490	516	16	110	115	1	600	631	17
1,100—1,200.....	130	147	8	60	68	1	190	215	9
1,200—1,300.....	240	303	14	60	75	2	300	378	16
1,300—1,400.....	320	434	14	100	136	5	420	570	19
1,400—1,500.....	660	952	25	160	232	5	820	1,184	30
1,500—1,600.....	920	1,429	30	190	295	8	1,110	1,724	38
1,600—1,700.....	1,120	1,843	38	260	429	10	1,380	2,272	48
1,700—1,800.....	2,550	4,458	165	200	351	10	2,750	4,809	175
1,800—1,900.....	2,200	4,059	108	220	409	10	2,420	4,468	118
1,900—2,000.....	2,770	5,400	132	280	543	16	3,050	5,943	148
2,000—2,100.....	16,970	34,819	286	1,820	3,732	19	18,790	38,551	305
2,100—2,200.....	22,980	49,320	615	2,110	4,526	40	25,090	53,846	655
2,200—2,300.....	25,680	57,673	935	2,150	4,828	59	27,830	62,501	994
2,300—2,400.....	25,480	59,758	1,271	1,840	4,303	78	27,320	64,061	1,349
2,400—2,500.....	24,440	59,764	1,528	1,480	3,616	80	25,920	63,380	1,608
2,500—2,600.....	25,560	65,032	1,825	1,130	2,871	72	26,690	67,903	1,897
2,600—2,700.....	24,880	65,757	2,093	930	2,458	67	25,810	68,215	2,160
2,700—2,800.....	21,160	58,062	2,048	830	2,271	70	21,990	60,333	2,118
2,800—2,900.....	19,140	54,434	2,123	760	2,159	74	19,900	56,593	2,197
2,900—3,000.....	16,930	49,826	2,091	550	1,623	64	17,480	51,449	2,155
3,000—4,000.....	90,250	306,054	17,165	3,130	10,538	538	93,380	316,592	17,703
4,000—5,000.....	31,560	139,471	11,058	790	3,458	231	32,350	142,929	11,289
5,000—6,000.....	13,320	72,443	7,021	310	1,708	143	13,630	74,151	7,164
6,000—7,000.....	7,150	46,141	5,124	150	976	97	7,300	47,117	5,221
7,000—8,000.....	4,960	36,935	4,580	110	832	109	5,070	37,767	4,689
8,000—9,000.....	3,060	25,845	3,516	40	339	41	3,100	26,184	3,557
9,000—10,000.....	2,180	20,732	3,027	60	569	83	2,240	21,301	3,110
Over 10,000.....	9,880	179,884	46,245	290	7,157	2,311	10,170	187,041	48,556
Total.....	399,220	1,402,222	113,182	20,140	60,635	4,245	419,360	1,462,857	117,427

TAXED AS MARRIED—WITH ONE DEPENDENT									
		\$	\$		\$	\$		\$	\$
Under \$1,000.....	130								
\$1,000—1,100.....		128	1	10	12	—	140	140	1
1,100—1,200.....									
1,200—1,300.....									
1,300—1,400.....	80	117	2	—	—	—	80	117	2
1,400—1,500.....		170	8	20	31	—	190	296	8
1,500—1,600.....		210	4	30	49	2	240	394	6
1,600—1,700.....		340	9	50	87	3	390	683	12
1,700—1,800.....	580	1,073	16	30	56	2	610	1,129	18
1,800—1,900.....		830	31	50	97	2	880	1,710	33
1,900—2,000.....		1,150	55	30	61	—	1,180	2,429	55
2,000—2,100.....		5,970	74	50	108	1	6,020	13,049	75
2,100—2,200.....	15,150	34,049	247	150	335	2	15,300	34,384	249
2,200—2,300.....		44,467	496	240	563	6	19,190	45,030	502
2,300—2,400.....		53,374	767	200	489	7	22,030	53,863	774
2,400—2,500.....		57,181	1,052	250	636	10	22,720	57,817	1,062
2,500—2,600.....	22,160	58,584	1,309	250	661	15	22,410	59,245	1,324
2,600—2,700.....		58,882	1,535	280	768	16	21,740	59,650	1,551
2,700—2,800.....		49,400	1,484	160	454	10	17,530	49,854	1,494
2,800—2,900.....		47,125	1,588	120	352	9	16,120	47,477	1,597
2,900—3,000.....	82,510	279,531	13,239	630	2,097	79	83,140	281,628	13,318
3,000—4,000.....		110,570	8,003	230	1,014	63	25,260	111,584	8,066
4,000—5,000.....		54,228	4,988	150	820	54	10,150	55,048	5,042
5,000—6,000.....		35,889	3,818	20	125	6	5,580	36,014	3,824
6,000—7,000.....	3,420	25,423	3,076	40	298	36	3,460	25,721	3,112
7,000—8,000.....		18,426	2,398	30	246	26	2,210	18,672	2,424
8,000—9,000.....		15,546	2,201	30	281	42	1,670	15,827	2,243
9,000—10,000.....		123,778	30,190	100	1,644	389	7,330	125,422	30,579
Over 10,000.....									
Total.....	302,420	1,085,899	76,591	3,150	11,284	780	305,570	1,097,183	77,371

TABLE F—(Cont'd)
1949 TAXATION YEAR—CANADA
Income Distribution of Taxable Persons by Marital Status, Dependents and Sex
 (All money figures in thousands of dollars)

TAXED AS MARRIED—WITH TWO DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
Under \$1,000.....		\$	\$		\$	\$		\$	\$
\$1,000—1,100.....	180	236	6	—	—	—	180	236	6
1,100—1,200.....									
1,200—1,300.....									
1,300—1,400.....									
1,400—1,500.....									
1,500—1,600.....	100	175	2	—	—	—	100	175	2
1,600—1,700.....									
1,700—1,800.....									
1,800—1,900.....									
1,900—2,000.....									
2,000—2,100.....	110	204	3	10	18	1	120	222	4
2,100—2,200.....									
2,200—2,300.....									
2,300—2,400.....									
2,400—2,500.....									
2,500—2,600.....	190	370	5	—	—	—	190	370	5
2,600—2,700.....									
2,700—2,800.....									
2,800—2,900.....									
2,900—3,000.....									
3,000—4,000.....	240	491	10	10	20	1	250	511	11
4,000—5,000.....									
5,000—6,000.....									
6,000—7,000.....									
7,000—8,000.....									
8,000—9,000.....	440	948	18	—	—	—	440	948	18
9,000—10,000.....									
Over 10,000.....									
Total.....									

TAXED AS MARRIED—WITH THREE DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
Under \$1,000.....		\$	\$		\$	\$		\$	\$
\$1,000—1,100.....	150	246	8	—	—	—	150	246	8
1,100—1,200.....									
1,200—1,300.....									
1,300—1,400.....									
1,400—1,500.....									
1,500—1,600.....	70	143	3	—	—	—	70	143	3
1,600—1,700.....									
1,700—1,800.....									
1,800—1,900.....									
1,900—2,000.....									
2,000—2,100.....	130	280	5	—	—	—	130	280	5
2,100—2,200.....									
2,200—2,300.....									
2,300—2,400.....									
2,400—2,500.....									
2,500—2,600.....	130	292	6	10	22	1	140	314	7
2,600—2,700.....									
2,700—2,800.....									
2,800—2,900.....									
2,900—3,000.....									
3,000—4,000.....	200	471	9	—	—	—	200	471	9
4,000—5,000.....									
5,000—6,000.....									
6,000—7,000.....									
7,000—8,000.....									
8,000—9,000.....	1,770	4,372	15	20	51	1	1,770	4,372	15
9,000—10,000.....									
Over 10,000.....									
Total.....									

TABLE F—(Concluded)
1949 TAXATION YEAR—CANADA
Income Distribution of Taxable Persons by Marital Status, Dependents and Sex
 (All money figures in thousands of dollars)

TAXED AS MARRIED—WITH FOUR DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
Under \$1,000.....		\$	\$		\$	\$		\$	\$
\$1,000—1,100.....									
1,100—1,200.....									
1,200—1,300.....									
1,300—1,400.....									
1,400—1,500.....									
1,500—1,600.....									
1,600—1,700.....									
1,700—1,800.....	200	444	7	10	26	1	210	470	8
1,800—1,900.....									
1,900—2,000.....									
2,000—2,100.....									
2,100—2,200.....									
2,200—2,300.....									
2,300—2,400.....									
2,400—2,500.....									
2,500—2,600.....									
2,600—2,700.....	1,520	4,032	13	10	26	—	1,530	4,058	13
2,700—2,800.....	1,890	5,190	36	10	27	—	1,900	5,217	36
2,800—2,900.....	2,520	7,170	66	—	—	—	2,520	7,170	66
2,900—3,000.....	2,420	7,119	80	—	—	—	2,420	7,119	80
3,000—4,000.....	14,700	50,062	1,263	—	—	—	14,700	50,062	1,263
4,000—5,000.....	4,550	20,037	1,007	20	88	3	4,570	20,125	1,010
5,000—6,000.....	1,910	10,372	759	—	—	—	1,910	10,372	759
6,000—7,000.....	1,060	6,806	595	—	—	—	1,060	6,806	595
7,000—8,000.....	670	5,003	510	10	74	6	680	5,077	516
8,000—9,000.....	490	4,163	488	—	—	—	490	4,163	488
9,000—10,000.....	340	3,226	422	—	—	—	340	3,226	422
Over 10,000.....	1,720	29,029	6,624	—	—	—	1,720	29,029	6,624
Total.....	33,990	152,653	11,870	60	241	10	34,050	152,894	11,880

TAXED AS MARRIED—WITH FIVE OR MORE DEPENDENTS									
		\$	\$		\$	\$		\$	\$
Under \$1,000.....									
\$1,000—1,100.....									
1,100—1,200.....									
1,200—1,300.....									
1,300—1,400.....									
1,400—1,500.....									
1,500—1,600.....									
1,600—1,700.....									
1,700—1,800.....	100	247	3	—	—	—	100	247	3
1,800—1,900.....									
1,900—2,000.....									
2,000—2,100.....									
2,100—2,200.....									
2,200—2,300.....									
2,300—2,400.....									
2,400—2,500.....									
2,500—2,600.....									
2,600—2,700.....									
2,700—2,800.....	230	636	2	—	—	—	230	636	2
2,800—2,900.....	540	1,539	8	—	—	—	540	1,539	8
2,900—3,000.....	960	2,832	20	—	—	—	960	2,832	20
3,000—4,000.....	9,540	32,815	557	20	69	1	9,560	32,884	558
4,000—5,000.....	3,850	16,873	586	10	40	1	3,860	16,913	587
5,000—6,000.....	1,450	7,836	459	—	—	—	1,450	7,836	459
6,000—7,000.....	590	3,781	285	10	61	4	600	3,842	289
7,000—8,000.....	440	3,279	291	—	—	—	440	3,279	291
8,000—9,000.....	380	3,211	345	—	—	—	380	3,211	345
9,000—10,000.....	150	1,426	174	—	—	—	150	1,426	174
Over 10,000.....	970	21,012	5,654	—	—	—	970	21,012	5,654
Total.....	19,200	95,487	8,384	40	170	6	19,240	95,657	8,390

TABLE G

1949 TAXATION YEAR—PROVINCES

Distribution of Taxable Persons, Income and Tax
By Income Classes

(All money figures in thousands of dollars)

INCOME CLASS	Newfoundland			Prince Edward Island			Nova Scotia			New Brunswick		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
Under \$1,000.....	20	\$ 4	\$ —	20	\$ 5	\$ 1	110	\$ 37	\$ 3	50	\$ 32	\$ 3
\$1,000—1,100....	520	545	2	250	263	2	2,320	2,437	16	2,040	2,140	13
1,100—1,200....	460	527	5	300	344	6	2,560	2,929	50	2,150	2,460	42
1,200—1,300....	460	572	9	290	360	10	2,490	3,101	87	2,110	2,619	70
1,300—1,400....	440	593	11	200	268	9	2,460	3,305	116	1,880	2,521	89
1,400—1,500....	680	985	24	200	290	11	1,930	2,788	116	1,730	2,499	105
1,500—1,600....	400	619	17	80	124	6	2,240	3,456	152	1,710	2,639	120
1,600—1,700....	340	561	17	180	296	14	2,090	3,439	178	1,360	2,236	114
1,700—1,800....	500	872	26	80	139	7	1,840	3,204	179	1,060	1,849	100
1,800—1,900....	340	626	20	140	258	14	1,590	2,938	178	1,000	1,844	105
1,900—2,000....	360	700	23	60	116	6	1,520	2,953	185	970	1,881	110
1,000—2,000.....	4,500	6,600	154	1,780	2,458	85	21,040	30,550	1,257	16,010	22,688	868
2,000—2,100....	470	964	23	110	226	8	1,890	3,871	170	1,280	2,627	114
2,100—2,200....	500	1,075	24	160	343	14	2,050	4,403	154	1,560	3,347	134
2,200—2,300....	720	1,614	31	100	223	10	2,420	5,425	192	1,500	3,366	124
2,300—2,400....	640	1,501	28	120	281	9	2,820	6,621	221	1,650	3,868	146
2,400—2,500....	690	1,685	29	120	292	13	2,830	6,919	254	1,780	4,347	140
2,500—2,600....	850	2,166	34	140	356	15	3,120	7,940	260	1,860	4,732	147
2,600—2,700....	720	1,904	30	140	371	13	3,200	8,452	298	1,920	5,073	154
2,700—2,800....	910	2,495	45	170	468	15	2,600	7,119	233	1,710	4,684	145
2,800—2,900....	690	1,965	34	100	285	8	2,650	7,533	282	1,380	3,917	138
2,900—3,000....	550	1,623	32	70	207	5	1,910	5,624	219	1,200	3,529	127
2,000—3,000.....	6,740	16,992	310	1,230	3,052	110	25,490	63,907	2,283	15,840	39,490	1,369
3,000—3,500....	2,120	6,821	164	470	1,505	58	6,980	22,489	970	4,130	13,277	528
3,500—4,000....	1,210	4,527	137	260	966	50	3,080	11,456	649	2,650	9,847	537
3,000—4,000.....	3,330	11,348	301	730	2,471	108	10,060	33,945	1,619	6,780	23,124	1,065
4,000—4,500....	680	2,871	101	180	762	46	1,790	7,565	514	1,330	5,622	341
4,500—5,000....	460	2,173	92	160	753	59	860	4,075	311	760	3,577	273
4,000—5,000.....	1,140	5,044	193	340	1,515	105	2,650	11,640	825	2,090	9,199	614
5,000—6,000....	400	2,168	113	80	437	33	1,100	6,003	532	750	4,099	368
6,000—7,000....	200	1,282	66	140	903	93	570	3,701	394	370	2,383	259
7,000—8,000....	160	1,194	72	30	218	26	420	3,130	386	330	2,455	286
8,000—9,000....	140	1,202	85	10	83	10	310	2,622	339	160	1,350	165
9,000—10,000....	90	860	70	10	96	15	240	2,267	324	150	1,414	195
5,000—10,000.....	990	6,706	406	270	1,737	177	2,640	17,723	1,975	1,760	11,701	1,273
10,000—15,000....	130	1,518	137	80	958	162	410	5,021	889	400	4,928	853
15,000—20,000....	50	828	99	10	152	32	130	2,177	460	100	1,693	359
20,000—25,000....	30	788	117	20	436	121	90	2,068	546	70	1,561	421
10,000—25,000.....	210	3,134	353	110	1,546	315	630	9,266	1,895	570	8,182	1,633
Over 25,000.....	30	999	172	20	540	175	90	3,434	1,128	90	2,898	919
Grand Total.....	16,960	50,827	1,889	4,500	13,324	1,076	62,710	170,502	10,985	43,190	117,314	7,744

TABLE G—(Cont'd)

1949 TAXATION YEAR—PROVINCES

Distribution of Taxable Persons, Income and Tax
By Income Classes

(All money figures in thousands of dollars)

INCOME CLASS	Quebec			Ontario			Manitoba		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
Under \$1,000.....	230	\$ 104	\$ 11	2,800	\$ 1,452	\$ 97	630	\$ 194	\$ 26
\$1,000—1,100.....	14,450	15,188	95	26,270	27,647	212	4,600	4,825	36
1,100—1,200.....	19,450	22,260	317	30,860	35,363	625	5,480	6,272	115
1,200—1,300.....	20,150	25,069	586	34,670	43,159	1,181	5,260	6,553	182
1,300—1,400.....	20,310	27,290	867	36,310	48,775	1,739	5,290	7,114	255
1,400—1,500.....	19,040	27,509	1,053	35,450	51,200	2,185	4,800	6,927	297
1,500—1,600.....	18,880	29,160	1,279	36,700	56,730	2,688	4,320	6,665	311
1,600—1,700.....	16,690	27,473	1,346	34,550	56,858	2,996	3,930	6,458	342
1,700—1,800.....	14,540	25,338	1,358	32,950	57,483	3,292	3,590	6,249	349
1,800—1,900.....	15,300	28,202	1,644	31,730	58,531	3,547	3,460	6,348	381
1,900—2,000.....	12,590	24,465	1,475	29,210	56,815	3,617	3,080	5,986	367
1,000—2,000.....	171,400	251,954	10,020	328,700	492,561	22,082	43,810	63,397	2,635
2,000—2,100.....	14,410	29,491	1,532	34,480	70,615	3,822	3,940	8,061	404
2,100—2,200.....	15,560	33,363	1,562	37,610	80,752	3,976	4,070	8,745	381
2,200—2,300.....	16,860	37,859	1,552	39,720	89,161	4,095	4,620	10,379	382
2,300—2,400.....	18,400	43,139	1,611	44,810	105,111	4,446	4,900	11,484	400
2,400—2,500.....	18,560	45,387	1,602	44,930	109,882	4,483	4,610	11,270	420
2,500—2,600.....	18,960	48,239	1,627	45,760	116,428	4,771	5,080	12,927	452
2,600—2,700.....	19,120	50,528	1,671	45,170	119,426	4,801	5,030	13,290	464
2,700—2,800.....	17,110	46,930	1,550	41,200	113,057	4,749	5,170	14,191	507
2,800—2,900.....	15,740	44,777	1,553	37,430	106,446	4,670	3,600	10,235	398
2,900—3,000.....	14,030	41,296	1,507	34,130	100,497	4,549	3,350	9,869	431
2,000—3,000.....	168,750	421,009	15,767	405,240	1,011,375	44,362	44,370	110,451	4,239
3,000—3,500.....	48,390	155,650	6,684	116,130	373,650	19,519	11,550	37,118	1,793
3,500—4,000.....	24,790	92,275	5,062	56,980	211,940	13,149	6,870	25,589	1,496
3,000—4,000.....	73,180	247,925	11,746	173,110	585,590	32,668	18,420	62,707	3,289
4,000—4,500.....	15,700	66,322	4,297	32,110	135,538	9,757	3,850	16,203	1,110
4,500—5,000.....	9,520	45,028	3,466	19,490	92,005	7,514	2,520	11,931	967
4,000—5,000.....	25,220	111,350	7,763	51,600	227,543	17,271	6,370	28,134	2,077
5,000—6,000.....	10,910	58,961	5,253	20,920	113,593	10,762	2,730	14,798	1,373
6,000—7,000.....	6,410	41,294	4,289	11,220	72,296	7,850	1,560	10,077	1,083
7,000—8,000.....	3,870	28,805	3,369	7,160	53,289	6,441	860	6,359	749
8,000—9,000.....	2,510	21,171	2,690	4,920	41,594	5,533	680	5,768	740
9,000—10,000.....	1,950	18,376	2,616	3,500	33,166	4,781	540	5,135	752
5,000—10,000.....	25,650	168,607	18,217	47,720	313,938	35,367	6,370	42,137	4,697
10,000—15,000.....	5,420	64,852	10,910	9,030	107,952	18,572	1,350	16,229	2,857
15,000—20,000.....	1,890	32,213	7,096	3,610	63,250	14,771	380	6,605	1,522
20,000—25,000.....	1,210	27,025	7,126	1,620	36,056	9,707	160	3,571	973
10,000—25,000.....	8,520	124,090	25,132	14,260	207,258	43,050	1,890	26,405	5,352
Over 25,000.....	1,610	73,855	27,773	2,420	96,887	34,585	160	6,517	2,349
Grand Total.....	474,560	1,398,894	116,429	1,025,850	2,936,604	229,482	122,020	339,942	24,664

TABLE G—(Concluded)

1949 TAXATION YEAR—PROVINCES

Distribution of Taxable Persons, Income and Tax
By Income Classes

(All money figures in thousands of dollars)

INCOME CLASS	Saskatchewan			Alberta			British Columbia			Yukon		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
Under \$1,000.....	510	\$ 198	\$ 27	300	\$ 142	\$ 16	780	\$ 402	\$ 34	—	\$ —	\$ —
\$ 1,000—1,100....	3,060	3,223	26	4,260	4,476	34	6,630	6,964	54	40	42	—
1,100—1,200....	3,840	4,395	81	5,120	5,872	108	7,310	8,373	152	50	58	1
1,200—1,300....	3,740	4,647	127	5,680	7,069	194	8,140	10,129	286	20	25	1
1,300—1,400....	3,920	5,265	188	5,010	6,732	243	7,890	10,620	382	40	54	2
1,400—1,500....	3,420	4,942	210	4,620	6,670	283	7,940	11,444	492	70	101	5
1,500—1,600....	3,200	4,933	226	4,920	7,592	362	8,200	12,663	605	50	78	3
1,600—1,700....	3,050	5,024	265	4,410	7,257	381	7,330	12,074	637	30	50	3
1,700—1,800....	2,440	4,263	240	4,370	7,616	433	7,370	12,869	731	40	70	5
1,800—1,900....	2,610	4,810	292	4,000	7,374	449	7,460	13,762	831	80	148	9
1,900—2,000....	2,480	4,828	301	3,860	7,501	471	6,060	11,789	761	70	136	9
1,000—2,000.....	31,760	46,330	1,956	46,250	68,159	2,958	74,330	110,687	4,931	490	762	38
2,000—2,100....	2,720	5,562	282	4,480	9,171	482	8,370	17,142	864	70	143	8
2,100—2,200....	2,730	5,847	269	4,430	9,511	456	9,320	20,008	976	80	173	14
2,200—2,300....	2,910	6,540	255	5,510	12,367	518	10,210	22,911	1,039	70	158	11
2,300—2,400....	2,680	6,283	219	5,090	11,941	463	11,430	26,793	1,121	20	46	4
2,400—2,500....	3,130	7,652	290	6,060	14,810	541	11,570	28,294	1,110	50	122	9
2,500—2,600....	3,540	9,005	296	6,240	15,872	596	11,050	28,108	1,086	80	203	9
2,600—2,700....	3,020	7,982	264	5,820	15,387	576	10,430	27,579	1,190	50	133	8
2,700—2,800....	2,890	7,928	284	5,380	14,756	567	10,430	28,614	1,174	100	274	18
2,800—2,900....	2,870	8,162	337	4,490	12,768	554	9,740	27,701	1,194	60	171	12
2,900—3,000....	2,190	6,453	278	4,120	12,128	539	7,790	22,936	1,061	80	236	19
2,000—3,000.....	28,680	71,414	2,774	51,620	128,711	5,292	100,340	250,086	10,815	660	1,659	112
3,000—3,500....	9,220	29,694	1,385	15,290	49,280	2,538	28,630	92,033	4,873	310	1,005	78
3,500—4,000....	5,670	21,142	1,256	8,550	31,841	1,997	14,650	54,346	3,542	160	589	38
3,000—4,000.....	14,890	50,836	2,641	23,840	81,121	4,535	43,280	146,379	8,415	470	1,594	116
4,000—4,500....	3,900	16,514	1,186	5,460	23,095	1,708	7,480	31,651	2,377	110	467	36
4,500—5,000....	2,360	11,183	935	3,560	16,826	1,439	4,760	22,535	1,933	—	—	—
4,000—5,000.....	6,260	27,697	2,121	9,020	39,921	3,147	12,240	54,186	4,310	110	467	36
5,000—6,000....	3,160	17,150	1,660	4,040	21,921	2,136	4,920	26,697	2,564	100	539	57
6,000—7,000....	1,770	11,429	1,295	2,270	14,669	1,645	2,340	15,065	1,689	20	128	21
7,000—8,000....	1,020	7,667	997	1,710	12,689	1,615	1,860	13,877	1,688	—	—	—
8,000—9,000....	600	5,083	698	1,130	9,584	1,357	1,170	9,860	1,299	10	83	11
9,000—10,000....	410	3,912	601	680	6,435	950	950	9,094	1,304	10	99	18
5,000—10,000.....	6,960	45,241	5,251	9,830	65,298	7,703	11,240	74,593	8,544	140	849	107
10,000—15,000....	1,100	13,368	2,397	1,850	22,300	4,077	2,000	23,837	4,142	—	—	—
15,000—20,000....	340	5,815	1,359	610	10,424	2,429	690	11,665	2,607	—	—	—
20,000—25,000....	110	2,397	664	250	5,566	1,557	320	7,180	1,834	—	—	—
10,000—25,000.....	1,550	21,580	4,420	2,710	38,290	8,063	3,010	42,682	8,583	—	—	—
Over 25,000.....	90	2,885	961	360	13,947	4,862	460	17,743	5,952	—	—	—
Grand Total.....	90,700	266,181	20,151	143,930	435,589	36,576	245,680	696,758	51,584	1,870	5,331	409

TABLE H
1949 TAXATION YEAR—PROVINCES
Distribution of Taxable Persons, Income and Tax
By Occupational Classes

(All money figures in thousands of dollars)

OCCUPATION	Newfoundland			Prince Edward Island			Nova Scotia			New Brunswick		
	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax
Farmers.....	10	\$ 49	\$ 2	80	\$ 198	\$ 4	160	\$ 469	\$ 33	120	\$ 332	\$ 11
Forestry Operators.....	—	—	—	—	—	—	40	114	3	100	550	80
Fishermen.....	—	—	—	20	60	2	60	182	10	90	219	6
Total Primary Producers.....	10	49	2	100	258	6	260	765	46	310	1,101	97
Medical Doctors and Surgeons...	100	764	51	50	229	18	230	1,827	292	240	1,727	258
Dentists.....	—	—	—	90	483	57	50	289	29	70	238	14
Lawyers.....	20	122	8	10	59	6	160	779	83	110	588	84
Engineers and Architects.....	10	57	9	—	—	—	30	346	57	20	219	52
Entertainers.....	—	—	—	—	—	—	10	29	1	10	35	2
Osteopaths, Chiropractors, etc....	—	—	—	—	—	—	—	—	—	20	87	7
Nurses.....	50	63	1	10	11	—	60	98	5	40	49	2
Other Professionals.....	10	26	—	—	—	—	60	225	16	20	60	6
Total Professionals.....	190	1,032	69	160	782	81	600	3,593	483	530	3,003	425
Agricultural Enterprises.....	—	—	—	20	24	1	40	79	4	10	21	1
Business Enterprises.....	12,020	35,141	1,186	2,440	5,851	311	44,640	113,079	5,697	29,980	75,839	4,083
Institutions.....	20	28	1	100	144	4	1,570	2,985	140	1,370	2,669	131
Educational Institutions.....	30	48	1	90	138	4	2,300	5,032	311	1,750	3,335	167
Dominion Government.....	1,220	3,095	90	430	1,416	97	4,410	11,045	525	2,460	6,376	287
Provincial Governments.....	1,070	2,541	61	260	526	18	1,700	3,967	215	1,660	4,113	204
Municipal and Smaller Governments.....	50	148	3	40	102	3	1,020	2,337	95	560	1,300	47
Employees of Private Individuals.	160	331	8	—	—	—	40	65	2	—	—	—
Armed Services.....	—	—	—	—	—	—	40	91	6	50	101	5
Unclassified.....	910	2,068	51	—	—	—	140	301	17	210	479	20
Total Employees.....	15,480	43,400	1,401	3,380	8,201	438	55,900	138,981	7,012	38,050	94,233	4,945
Salesmen.....	30	143	6	50	158	9	460	1,900	163	300	1,182	83
Sole Proprietors Without Employees	110	396	13	80	269	13	670	1,637	70	470	1,070	41
Sole Proprietors With Employees.	460	2,849	225	360	2,256	352	2,160	10,353	1,276	1,700	7,530	780
Partners in Business.....	280	1,150	58	200	974	156	790	4,092	491	550	4,102	779
Total Business Proprietors.....	850	4,395	296	640	3,499	521	3,620	16,082	1,837	2,720	12,702	1,600
Investment Income Predominates.	210	882	41	120	299	11	1,480	8,273	1,398	960	4,172	516
Pension Income Predominates....	30	92	3	10	17	—	220	577	30	210	568	23
Total Financial.....	240	974	44	130	316	11	1,700	8,850	1,428	1,170	4,740	539
Estates.....	60	265	24	20	5	1	90	26	3	20	19	3
Deceased.....	20	81	2	20	105	9	80	305	13	80	313	52
Unclassified.....	80	488	45	—	—	—	—	—	—	10	21	—
Grand Total.....	16,960	50,827	1,889	4,500	13,324	1,076	62,710	170,502	10,985	43,190	117,314	7,744

TABLE H—(Cont'd)

1949 TAXATION YEAR—PROVINCES

Distribution of Taxable Persons, Income and Tax

By Occupational Classes

(All money figures in thousands of dollars)

OCCUPATION	Quebec			Ontario			Manitoba		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$
Farmers.....	200	697	51	8,010	27,203	1,940	6,590	22,333	1,585
Forestry Operators.....	20	77	2	120	839	150	—	—	—
Fishermen.....	—	—	—	60	209	12	20	37	1
Total Primary Producers.....	220	774	53	8,190	28,251	2,102	6,610	22,370	1,586
Medical Doctors and Surgeons.....	2,150	15,834	2,595	3,100	30,677	5,881	390	3,118	538
Dentists.....	550	2,269	189	1,390	8,483	1,030	210	1,357	168
Lawyers.....	790	7,720	1,845	1,760	19,154	4,331	200	1,679	281
Engineers and Architects.....	480	5,246	1,199	500	4,789	1,146	10	82	9
Entertainers.....	530	1,955	159	870	2,508	206	120	366	20
Osteopaths, Chiropractors, etc.....	100	456	43	320	1,661	205	20	87	8
Nurses.....	420	705	29	1,760	2,825	134	100	161	7
Other Professionals.....	560	3,470	486	890	3,815	410	30	99	6
Total Professionals.....	5,580	37,655	6,545	10,590	73,912	13,343	1,080	6,949	1,037
Agricultural Enterprises.....	20	50	2	540	898	33	240	354	12
Business Enterprises.....	372,760	980,999	63,305	757,970	1,986,491	129,140	84,590	219,447	13,865
Institutions.....	6,170	13,123	767	16,000	31,521	1,713	2,310	4,765	274
Educational Institutions.....	5,700	14,711	819	19,960	54,884	3,732	3,690	8,409	505
Dominion Government.....	16,500	40,702	1,842	45,900	120,726	7,032	5,090	12,758	665
Provincial Governments.....	7,870	20,565	973	24,210	63,518	3,800	4,340	9,749	482
Municipal and Smaller Governments.....	8,300	22,880	913	25,620	67,930	3,094	2,650	6,660	280
Employees of Private Individuals....	1,020	1,877	66	2,670	5,087	210	10	15	1
Armed Services.....	2,450	6,217	281	22,790	59,823	3,000	100	159	5
Unclassified.....	2,080	4,402	216	4,200	10,259	601	410	1,076	51
Total Employees.....	422,870	1,105,526	69,184	919,860	2,401,137	152,355	103,430	263,392	16,140
Salesmen.....	5,200	23,535	2,605	9,680	42,871	4,507	1,200	4,481	296
Sole Proprietors Without Employees...	3,090	8,856	385	6,740	18,639	1,066	530	1,348	60
Sole Proprietors With Employees....	18,160	102,115	15,804	30,460	159,283	22,234	3,590	18,226	2,380
Partners in Business.....	7,480	44,036	7,071	18,350	99,203	14,626	2,670	12,493	1,509
Total Business Proprietors.....	28,730	155,007	23,260	55,550	277,125	37,926	6,790	32,067	3,949
Investment Income Predominates....	10,040	70,002	14,158	17,020	99,430	17,906	2,250	9,112	1,355
Pension Income Predominates.....	670	2,045	152	1,860	5,030	276	100	207	13
Total Financial.....	10,710	72,047	14,310	18,880	104,460	18,182	2,350	9,319	1,368
Estates.....	330	1,008	213	1,390	2,134	298	350	105	16
Deceased.....	840	3,152	252	1,460	6,111	731	160	1,149	268
Unclassified.....	80	190	7	250	603	38	50	110	4
Grand Total.....	474,560	1,398,894	116,429	1,025,850	2,936,604	229,482	122,020	339,942	24,664

TABLE H—(Concluded)

1949 TAXATION YEAR—PROVINCES

Distribution of Taxable Persons, Income and Tax

By Occupational Classes

(All money figures in thousands of dollars)

OCCUPATION	Saskatchewan			Alberta			British Columbia			Yukon		
	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax
Farmers.....	20,080	\$ 75,221	\$ 6,647	15,980	\$ 68,190	\$ 7,153	1,650	\$ 6,311	\$ 544	—	\$ —	\$ —
Forestry Operators.....	—	—	—	20	73	4	350	1,789	234	—	—	—
Fishermen.....	—	—	—	—	—	—	2,370	9,155	824	—	—	—
Total Primary Producers.....	20,080	75,221	6,647	16,000	68,263	7,157	4,370	17,255	1,602	—	—	—
Medical Doctors and Surgeons...	350	3,317	669	570	6,302	1,366	830	8,367	1,632	—	—	—
Dentists.....	70	270	23	250	1,926	298	240	1,468	180	—	—	—
Lawyers.....	120	954	142	270	2,063	322	420	3,674	692	10	99	19
Engineers and Architects.....	—	—	—	20	305	83	140	1,574	421	—	—	—
Entertainers.....	80	339	26	60	208	17	190	624	41	—	—	—
Osteopaths, Chiropractors, etc....	20	58	2	60	277	26	120	452	45	10	10	—
Nurses.....	70	92	4	120	224	13	180	279	12	—	—	—
Other Professionals.....	80	449	108	60	278	28	110	475	50	—	—	—
Total Professionals.....	790	5,479	974	1,410	11,583	2,153	2,230	16,913	3,073	20	109	19
Agricultural Enterprises.....	380	567	25	690	1,100	48	130	230	9	—	—	—
Business Enterprises.....	36,890	89,116	4,791	88,950	229,424	14,094	178,410	468,217	29,609	1,070	2,955	223
Institutions.....	2,900	5,307	275	2,270	4,274	218	6,930	13,847	772	30	49	3
Educational Institutions.....	4,300	8,425	408	5,230	12,357	720	5,080	14,667	965	—	—	—
Dominion Government.....	6,380	17,293	862	5,570	13,779	722	9,830	24,312	1,182	520	1,486	103
Provincial Governments.....	5,540	12,501	624	4,580	10,734	541	7,320	18,858	974	70	174	11
Municipal and Smaller Governments.....	1,690	4,261	215	4,000	9,829	438	6,040	15,807	682	—	—	—
Employees of Private Individuals...	770	1,607	73	550	951	39	150	226	10	50	110	7
Armed Services.....	150	302	15	100	201	8	170	399	24	—	—	—
Unclassified.....	340	827	53	80	211	12	1,200	3,018	181	10	53	6
Total Employees.....	59,340	140,206	7,341	112,020	282,860	16,840	215,260	559,581	34,408	1,750	4,827	353
Salesmen.....	430	1,842	187	1,000	3,738	281	1,780	6,454	490	—	—	—
Sole Proprietors Without Employees	450	1,725	165	1,450	3,850	190	1,570	3,705	177	—	—	—
Sole Proprietors With Employees...	3,990	18,567	2,003	5,580	31,815	4,804	7,080	30,006	3,210	50	158	9
Partners in Business.....	2,670	13,735	1,711	3,680	19,685	2,810	5,530	23,194	2,664	50	237	28
Total Business Proprietors.....	7,110	34,027	3,879	10,710	55,350	7,804	14,180	56,905	6,051	100	395	37
Investment Income Predominates...	2,360	7,961	981	2,180	10,229	1,549	6,500	36,261	5,765	—	—	—
Pension Income Predominates....	60	125	3	100	349	30	790	2,214	105	—	—	—
Total Financial.....	2,420	8,086	984	2,280	10,578	1,579	7,290	38,475	5,870	—	—	—
Estates.....	350	512	56	140	447	87	250	181	29	—	—	—
Deceased.....	150	708	75	370	2,770	675	270	872	51	—	—	—
Unclassified.....	30	100	8	—	—	—	50	122	10	—	—	—
Grand Total.....	90,700	266,181	20,151	143,930	435,589	36,576	245,680	696,758	51,584	1,870	5,331	409

TABLE I
1949 TAXATION YEAR—CANADA
Income Distribution By Occupational Classes
(All money figures in thousands of dollars)

INCOME CLASS	FARMERS			FORESTRY OPERATORS			FISHERMEN		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	—	\$ —	\$ —	—	\$ —	\$ —	—	\$ —	\$ —
\$1,000— 1,500.....	5,620	6,888	176	70	83	2	270	334	10
1,500— 2,000.....	3,630	6,293	334	—	—	—	130	217	11
2,000— 2,500.....	7,340	16,607	483	80	184	7	410	919	28
2,500— 3,000.....	8,950	24,489	812	90	247	7	340	917	35
3,000— 3,500.....	6,620	21,342	939	50	162	8	300	979	52
3,500— 4,000.....	4,720	17,685	1,061	70	265	17	230	861	59
4,000— 4,500.....	3,590	15,201	1,093	30	127	8	150	648	48
4,500— 5,000.....	2,450	11,618	1,002	40	189	14	150	710	62
5,000— 6,000.....	3,390	18,430	1,796	50	284	32	330	1,803	194
6,000— 7,000.....	2,010	12,977	1,452	50	329	37	90	579	74
7,000— 8,000.....	1,300	9,711	1,218	10	74	10	90	671	88
8,000— 9,000.....	890	7,547	1,100	20	176	24	60	500	72
9,000—10,000.....	540	5,130	734	—	—	—	30	278	40
10,000—15,000.....	1,260	14,943	2,688	50	579	114	40	446	82
Over 15,000.....	570	12,142	3,082	40	743	193	—	—	—
Total.....	52,880	201,003	17,970	650	3,442	473	2,620	9,862	855

INCOME CLASS	Total Primary Producers			MEDICAL DOCTORS AND SURGEONS			DENTISTS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	—	\$ —	\$ —	—	\$ —	\$ —	—	\$ —	\$ —
\$1,000— 1,500.....	5,960	7,305	188	140	172	5	60	79	2
1,500— 2,000.....	3,760	6,510	345	60	104	6	80	134	6
2,000— 2,500.....	7,830	17,710	518	240	550	24	120	266	8
2,500— 3,000.....	9,380	25,653	854	360	1,001	33	220	607	23
3,000— 3,500.....	6,970	22,483	999	600	1,938	96	320	1,028	46
3,500— 4,000.....	5,020	18,811	1,137	480	1,800	113	280	1,049	67
4,000— 4,500.....	3,770	15,976	1,149	320	1,352	89	260	1,104	74
4,500— 5,000.....	2,640	12,517	1,078	420	2,002	159	130	614	49
5,000— 6,000.....	3,770	20,517	2,022	790	4,315	402	340	1,854	181
6,000— 7,000.....	2,150	13,885	1,563	680	4,423	495	270	1,752	198
7,000— 8,000.....	1,400	10,456	1,316	570	4,200	486	280	2,074	243
8,000— 9,000.....	970	8,223	1,196	350	2,969	378	150	1,261	165
9,000—10,000.....	570	5,408	774	510	4,820	676	140	1,332	195
10,000—15,000.....	1,350	15,968	2,884	1,350	16,399	2,902	220	2,608	456
Over 15,000.....	610	12,885	3,275	1,140	26,117	7,436	50	1,021	275
Total.....	56,150	214,307	19,298	8,010	72,162	13,300	2,920	16,783	1,988

INCOME CLASS	LAWYERS			ENGINEERS AND ARCHITECTS			ENTERTAINERS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	—	\$ —	\$ —	10	\$ 9	\$ —	110	\$ 47	\$ 7
\$1,000— 1,500.....	40	48	1	20	28	1	220	264	8
1,500— 2,000.....	110	189	7	20	39	3	160	266	15
2,000— 2,500.....	220	502	21	30	68	1	260	588	33
2,500— 3,000.....	300	824	39	70	192	9	220	605	30
3,000— 3,500.....	210	670	40	80	264	17	220	704	39
3,500— 4,000.....	270	999	65	60	227	9	160	602	41
4,000— 4,500.....	180	771	62	60	255	22	170	713	59
4,500— 5,000.....	160	761	64	70	331	29	40	193	19
5,000— 6,000.....	330	1,780	160	170	937	102	120	650	65
6,000— 7,000.....	330	2,140	230	110	703	70	110	699	63
7,000— 8,000.....	150	1,140	143	40	299	41	20	145	18
8,000— 9,000.....	200	1,684	228	80	688	92	40	342	35
9,000—10,000.....	130	1,230	186	30	279	43	—	—	—
10,000—15,000.....	570	6,944	1,206	160	1,878	319	20	246	40
Over 15,000.....	670	17,209	5,361	200	6,421	2,218	—	—	—
Total.....	3,870	36,891	7,813	1,210	12,618	2,976	1,870	6,064	472

TABLE I—(Cont'd)
1949 TAXATION YEAR—CANADA
Income Distribution By Occupational Classes

(All money figures in thousands of dollars)

INCOME CLASS	OSTEOPATHS, CHIROPRACTORS, ETC.			NURSES			OTHER PROFESSIONALS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	—	\$ —	\$ —	30	\$ 23	\$ 1	—	\$ —	\$ —
\$1,000— 1,500.....	70	91	3	1,240	1,524	34	240	302	10
1,500— 2,000.....	40	69	3	1,140	1,980	107	140	240	12
2,000— 2,500.....	40	90	2	230	521	30	210	482	16
2,500— 3,000.....	80	225	9	170	459	35	120	322	12
3,000— 3,500.....	70	225	16	—	—	—	180	589	31
3,500— 4,000.....	80	297	19	—	—	—	170	632	32
4,000— 4,500.....	60	255	23	—	—	—	140	602	44
4,500— 5,000.....	—	—	—	—	—	—	70	327	27
5,000— 6,000.....	60	328	33	—	—	—	120	657	56
6,000— 7,000.....	60	383	41	—	—	—	90	579	61
7,000— 8,000.....	40	312	35	—	—	—	100	730	86
8,000— 9,000.....	40	326	40	—	—	—	50	413	56
9,000—10,000.....	—	—	—	—	—	—	20	161	19
10,000—15,000.....	10	104	17	—	—	—	60	731	118
Over 15,000.....	20	383	95	—	—	—	110	2,130	530
Total.....	670	3,088	336	2,810	4,507	207	1,820	8,897	1,110

INCOME CLASS	Total Professionals			EMPLOYEES OF AGRICULTURAL ENTERPRISES			EMPLOYEES OF BUSINESS ENTERPRISES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	150	\$ 79	\$ 8	—	\$ —	\$ —	1,790	\$ 1,211	\$ 55
\$1,000— 1,500.....	2,030	2,508	64	1,250	1,518	38	305,580	383,070	10,646
1,500— 2,000.....	1,750	3,021	159	400	681	39	264,830	457,607	25,808
2,000— 2,500.....	1,350	3,067	135	210	451	20	312,870	707,302	31,609
2,500— 3,000.....	1,540	4,235	190	110	303	13	322,760	879,738	35,549
3,000— 3,500.....	1,680	5,418	285	50	161	8	178,440	573,689	28,531
3,500— 4,000.....	1,500	5,606	346	20	76	5	85,420	317,419	19,129
4,000— 4,500.....	1,190	5,052	373	20	88	9	44,650	188,444	13,213
4,500— 5,000.....	890	4,228	347	10	45	3	25,780	121,689	9,783
5,000— 6,000.....	1,930	10,521	999	—	—	—	25,570	138,261	12,813
6,000— 7,000.....	1,650	10,679	1,158	—	—	—	12,850	82,560	8,802
7,000— 8,000.....	1,200	8,900	1,052	—	—	—	7,710	57,392	6,826
8,000— 9,000.....	910	7,683	994	—	—	—	4,740	39,968	5,163
9,000—10,000.....	830	7,822	1,119	—	—	—	3,190	30,222	4,324
10,000—15,000.....	2,390	28,910	5,058	—	—	—	7,960	94,622	15,913
Over 15,000.....	2,190	53,281	15,915	—	—	—	5,580	133,365	38,140
Total.....	23,180	161,010	28,202	2,070	3,323	135	1,609,720	4,206,559	266,304

INCOME CLASS	EMPLOYEES OF INSTITUTIONS			EMPLOYEES OF EDUCATIONAL INSTITUTIONS			EMPLOYEES OF DOMINION GOVERNMENT		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	170	\$ 121	\$ 6	—	\$ —	\$ —	30	\$ 24	\$ 2
\$1,000— 1,500.....	14,240	17,702	469	8,080	10,437	279	10,580	13,508	393
1,500— 2,000.....	11,650	20,197	1,121	11,750	20,343	1,043	17,190	30,510	1,742
2,000— 2,500.....	6,740	14,949	816	7,630	17,035	1,027	26,960	60,721	2,810
2,500— 3,000.....	3,030	8,170	398	6,670	18,230	1,102	21,220	57,757	2,125
3,000— 3,500.....	1,280	4,067	188	5,340	17,237	1,089	10,040	32,256	1,509
3,500— 4,000.....	690	2,559	147	3,380	12,626	847	5,130	19,032	1,093
4,000— 4,500.....	580	2,442	173	2,390	10,093	717	2,730	11,528	739
4,500— 5,000.....	410	1,931	160	1,360	6,423	505	1,530	7,229	551
5,000— 6,000.....	280	1,506	132	970	5,202	481	1,370	7,362	667
6,000— 7,000.....	210	1,372	149	230	1,450	145	640	4,079	416
7,000— 8,000.....	140	1,046	111	100	736	85	220	1,630	182
8,000— 9,000.....	90	762	98	120	1,008	126	200	1,685	208
9,000—10,000.....	40	381	47	50	473	64	110	1,043	138
10,000—15,000.....	110	1,302	230	50	559	91	280	3,244	525
Over 15,000.....	10	205	53	10	154	31	80	1,380	307
Total.....	39,670	78,712	4,298	48,130	122,006	7,632	98,310	252,988	13,407

TABLE I—(Cont'd)
1949 TAXATION YEAR—CANADA
Income Distribution By Occupational Classes
(All money figures in thousands of dollars)

INCOME CLASS	EMPLOYEES OF PROVINCIAL GOVERNMENTS			EMPLOYEES OF MUNICIPAL AND SMALLER GOVERNMENTS			EMPLOYEES OF PRIVATE INDIVIDUALS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	60	\$ 45	\$ 2	20	\$ 12	\$ 1	20	\$ 16	\$ 1
\$1,000—1,500.....	10,580	13,569	364	3,440	4,359	121	2,230	2,719	65
1,500—2,000.....	11,940	20,783	1,111	5,870	10,293	566	1,130	1,927	101
2,000—2,500.....	11,420	25,674	1,170	13,600	30,972	1,103	960	2,151	77
2,500—3,000.....	10,280	28,094	1,106	15,410	42,180	1,402	590	1,609	63
3,000—3,500.....	6,170	19,830	943	6,870	21,947	948	250	807	39
3,500—4,000.....	2,890	10,768	635	2,260	8,323	450	110	408	21
4,000—4,500.....	1,800	7,551	508	1,000	4,217	294	90	379	24
4,500—5,000.....	1,160	5,466	422	530	2,483	198	—	—	—
5,000—6,000.....	1,150	6,273	535	450	2,458	217	20	110	9
6,000—7,000.....	510	3,261	325	200	1,292	136	10	63	6
7,000—8,000.....	240	1,800	219	140	1,040	120	—	—	—
8,000—9,000.....	170	1,440	181	70	595	67	10	80	10
9,000—10,000.....	140	1,311	167	70	652	87	—	—	—
10,000—15,000.....	90	1,042	138	40	431	60	—	—	—
Over 15,000.....	20	339	77	—	—	—	—	—	—
Total.....	58,620	147,246	7,903	49,970	131,254	5,770	5,420	10,269	416

INCOME CLASS	EMPLOYEES OF ARMED SERVICES			UNCLASSIFIED EMPLOYEES			Total Employees		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	20	\$ 10	\$ 1	10	\$ 4	\$ —	2,120	\$ 1,443	\$ 68
\$1,000—1,500.....	6,010	7,834	192	2,160	2,745	74	364,150	457,461	12,641
1,500—2,000.....	4,090	6,954	336	1,920	3,265	166	330,770	572,560	32,033
2,000—2,500.....	3,640	8,285	299	2,210	4,970	193	386,240	872,510	39,124
2,500—3,000.....	4,540	12,433	358	1,430	3,901	156	386,040	1,052,415	42,272
3,000—3,500.....	2,040	6,531	320	850	2,720	134	211,330	679,245	33,709
3,500—4,000.....	1,880	7,143	412	400	1,480	93	102,180	379,834	22,832
4,000—4,500.....	1,580	6,656	419	210	892	62	55,050	232,290	16,158
4,500—5,000.....	740	3,514	253	70	336	30	31,590	149,116	11,905
5,000—6,000.....	890	4,760	385	130	699	73	30,830	166,631	15,312
6,000—7,000.....	160	1,036	103	60	397	44	14,870	95,510	10,126
7,000—8,000.....	150	1,116	122	70	508	50	8,770	65,268	7,715
8,000—9,000.....	80	680	88	—	—	—	5,480	46,218	5,941
9,000—10,000.....	20	191	27	20	189	27	3,640	34,462	4,881
10,000—15,000.....	10	150	29	30	370	58	8,570	101,720	17,044
Over 15,000.....	—	—	—	10	218	48	5,710	135,661	38,656
Total.....	25,850	67,293	3,344	9,580	22,694	1,208	1,947,340	5,042,344	310,417

INCOME CLASS	Salesmen			SOLE PROPRIETORS WITHOUT EMPLOYEES			SOLE PROPRIETORS WITH EMPLOYEES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	30	\$ 13	\$ —	—	\$ —	\$ —	10	\$ 9	\$ —
\$1,000—1,500.....	1,290	1,614	43	2,650	3,231	77	3,290	4,100	109
1,500—2,000.....	1,010	1,745	83	1,550	2,659	125	2,790	4,832	235
2,000—2,500.....	2,240	5,087	132	3,590	8,140	167	8,960	20,452	483
2,500—3,000.....	3,360	9,251	299	2,970	8,061	213	12,570	34,430	1,034
3,000—3,500.....	3,000	9,711	411	1,660	5,330	230	9,340	30,459	1,450
3,500—4,000.....	1,950	7,287	408	930	3,475	197	6,700	24,973	1,411
4,000—4,500.....	1,670	7,073	502	630	2,656	171	4,700	19,915	1,410
4,500—5,000.....	1,030	4,875	383	400	1,898	155	4,000	18,946	1,535
5,000—6,000.....	1,430	7,816	746	300	1,621	152	5,240	28,643	2,736
6,000—7,000.....	890	5,752	598	150	954	109	3,290	21,339	2,353
7,000—8,000.....	590	4,432	528	130	971	108	2,350	17,438	2,145
8,000—9,000.....	410	3,440	446	20	165	23	1,850	15,682	2,125
9,000—10,000.....	160	1,509	217	60	567	88	1,530	14,518	2,166
10,000—15,000.....	760	9,319	1,637	80	941	158	3,990	48,262	8,575
Over 15,000.....	310	7,380	2,194	40	826	207	2,980	79,160	25,310
Total.....	20,130	86,304	8,627	15,160	41,495	2,180	73,590	383,158	53,077

TABLE I—(Concluded)
1949 TAXATION YEAR—CANADA
Income Distribution By Occupational Classes
(All money figures in thousands of dollars)

INCOME CLASS	PARTNERS IN BUSINESS			Total Business Proprietors			INVESTMENT INCOME PREDOMINATES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	10	\$ —	\$ —	20	\$ 9	\$ —	1,150	\$ 463	\$ 69
\$1,000— 1,500.....	2,860	3,553	97	8,800	10,884	283	5,190	6,486	127
1,500— 2,000.....	2,360	4,131	221	6,700	11,622	581	6,000	10,429	289
2,000— 2,500.....	4,730	10,776	367	17,280	39,368	1,017	5,180	11,596	356
2,500— 3,000.....	5,850	16,079	579	21,390	58,570	1,826	4,220	11,539	440
3,000— 3,500.....	4,680	15,121	781	15,680	50,910	2,461	3,630	11,761	576
3,500— 4,000.....	3,570	13,290	855	11,200	41,738	2,463	2,530	9,439	628
4,000— 4,500.....	2,990	12,674	965	8,320	35,245	2,546	2,110	8,963	618
4,500— 5,000.....	2,190	10,383	899	6,590	31,227	2,589	1,330	6,318	540
5,000— 6,000.....	3,130	17,097	1,687	8,670	47,361	4,575	2,170	11,833	1,036
6,000— 7,000.....	2,050	13,292	1,540	5,490	35,585	4,002	1,580	10,272	1,062
7,000— 8,000.....	1,600	11,954	1,542	4,080	30,363	3,795	1,220	9,091	1,073
8,000— 9,000.....	1,040	8,849	1,222	2,910	24,696	3,370	850	7,207	879
9,000—10,000.....	870	8,332	1,250	2,460	23,417	3,504	810	7,671	1,068
10,000—15,000.....	2,270	27,144	4,828	6,340	76,347	13,561	2,200	26,781	4,473
Over 15,000.....	2,050	50,226	15,070	5,070	130,212	40,587	2,950	96,772	30,446
Total.....	42,250	222,901	31,903	131,000	647,554	87,160	43,120	246,621	43,680

INCOME CLASS	PENSION INCOME PREDOMINATES			Total Financial			Estates		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	20	\$ 11	\$ —	1,170	\$ 474	\$ 69	1,920	\$ 540	\$ 71
\$1,000— 1,500.....	580	721	15	5,770	7,207	142	250	313	33
1,500— 2,000.....	840	1,449	33	6,840	11,878	322	140	245	23
2,000— 2,500.....	880	1,990	57	6,060	13,586	413	160	350	43
2,500— 3,000.....	590	1,616	46	4,810	13,155	486	90	251	21
3,000— 3,500.....	400	1,293	49	4,030	13,054	625	130	415	44
3,500— 4,000.....	150	556	33	2,680	9,995	661	40	143	7
4,000— 4,500.....	200	838	55	2,310	9,801	673	30	125	10
4,500— 5,000.....	110	526	45	1,440	6,844	585	20	97	14
5,000— 6,000.....	90	486	42	2,260	12,319	1,078	50	273	36
6,000— 7,000.....	50	317	25	1,630	10,589	1,087	50	322	55
7,000— 8,000.....	60	445	53	1,280	9,536	1,126	20	150	22
8,000— 9,000.....	10	87	14	860	7,294	893	10	83	14
9,000—10,000.....	20	193	24	830	7,864	1,092	10	99	11
10,000—15,000.....	30	341	66	2,230	27,122	4,539	40	493	104
Over 15,000.....	20	355	78	2,970	97,127	30,524	40	803	222
Total.....	4,050	11,224	635	47,170	257,845	44,315	3,000	4,702	730

INCOME CLASS	Deceased			Unclassified			Grand Total		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	40	\$ 12	\$ 2	—	\$ —	\$ —	5,450	\$ 2,570	\$ 218
\$1,000— 1,500.....	330	409	11	80	97	2	388,660	487,798	13,407
1,500— 2,000.....	360	630	25	80	137	6	351,410	608,348	33,577
2,000— 2,500.....	540	1,227	43	120	266	12	421,820	953,171	41,437
2,500— 3,000.....	430	1,181	37	100	264	11	427,140	1,164,975	45,996
3,000— 3,500.....	330	1,063	43	70	223	13	243,220	782,522	38,590
3,500— 4,000.....	270	995	54	30	109	5	124,870	464,518	27,913
4,000— 4,500.....	220	919	55	30	129	7	72,590	306,610	21,473
4,500— 5,000.....	230	1,087	77	20	95	11	44,450	210,086	16,989
5,000— 6,000.....	160	872	78	10	56	5	49,110	266,366	24,851
6,000— 7,000.....	140	905	95	—	—	—	26,870	173,227	18,684
7,000— 8,000.....	80	578	75	—	—	—	17,420	129,683	15,629
8,000— 9,000.....	90	763	73	—	—	—	11,640	98,400	12,927
9,000—10,000.....	30	273	28	—	—	—	8,530	80,854	11,626
10,000—15,000.....	90	1,084	169	—	—	—	21,770	260,963	44,996
Over 15,000.....	110	3,568	1,263	10	258	40	17,020	441,175	132,676
Total.....	3,450	15,566	2,128	550	1,634	112	2,231,970	6,431,266	500,989

SECTION IV
SUCCESSION DUTY STATISTICS

SUCCESSION DUTY STATISTICS

INTRODUCTION

The Dominion Succession Duty Act came into force on June 14, 1941, and applied to the estates of all persons dying on or after that date. Collections under the Act for government fiscal years from 1942 to 1951 inclusive for Canada as a whole and for individual provinces are given in Section I of this report. This section deals with statistics taken from estates at the time they were assessed for duty and deals in particular with estates which were assessed during the government fiscal years ending March 31, 1950 and 1951. The

statistics provided in this report deal only with estates which are subject to duty. Where an estate is partially dutiable and partially non-dutiable due to the allowance of exemptions, the full amount of the estate is accounted for in the statistics.

The number of estates assessed, the aggregate net value assessed and the total duties assessed (including interest and penalties) are given below by government fiscal years:

Period	Number of Estates Assessed	Aggregate Net Value Assessed	Total Duties Assessed	Effective Rate of Taxation	Average Size of Estates Assessed
June 14, 1941—March 31, 1942.....	1,488	\$ 23,965,113	\$ 783,925	3.27%	\$16,105
Year Ending March 31, 1943.....	7,298	145,197,078	5,962,479	4.11%	19,895
Year Ending March 31, 1944.....	9,348	225,093,437	12,718,848	5.65%	24,079
Year Ending March 31, 1945.....	10,478	290,652,545	17,976,853	6.18%	27,739
Year Ending March 31, 1946.....	11,477	327,915,900	18,650,436	5.69%	28,572
Year Ending March 31, 1947.....	13,967	403,439,400	25,999,623	6.44%	28,885
Year Ending March 31, 1948.....	14,732	408,086,100	29,335,233	7.19%	27,701
Year Ending March 31, 1949.....	7,587*	325,194,700	34,333,416	10.56%	42,862
Year Ending March 31, 1950.....	4,498	335,318,600	46,323,644	13.81%	74,548
Year Ending March 31, 1951.....	3,954	335,899,800	32,103,439	9.56%	84,952
June 14, 1941—March 31, 1951.....	84,827	2,820,762,673	224,187,896	7.95%	33,253

* Beginning January 1, 1948, all estates below \$50,000 became exempt from duty. This accounts for the decline in the number of estates assessed.

Rates of Duty and Exemptions

Liability for Duties is established under Sections 10 and 11 of the Dominion Succession Duty Act.

Duties are computed upon the inheritance of each successor at rates which vary according to:

- The size of the total estate
- The size of the individual succession
- The closeness of the relationship of each individual successor to the deceased.

The duties thus established for each successor within an estate are totalled and the Executor is assessed and is liable for the duties of the estate as a whole.

Under Section 10 of the Act, the "Initial Duty", which is dependent upon the size of the total estate, is levied upon each successor.

Under Section 11 there is levied the "Additional Duty", which is dependent upon the size of the particular succession and the degree of relationship of the successor to the deceased. In applying the Additional Duty, four classes of beneficiaries are recognized by the Act. In order from most favoured to least favoured, they are as follows:

- | | |
|------------------|--|
| Class "A" | Wife; children under 18; children over 18 if dependent on the deceased on account of mental or physical infirmity. |
| Class "B" | Husband; parents; grandparents; son or daughter over 18; son-or daughter-in-law. |
| Class "C" | Brother or sister; uncle or aunt; cousins and any descendants of these. |
| Class "D" | Other distant relatives and strangers in blood. |

Having ascertained these two rates of duty, they are added together and the combined rate is applied to the **total** amount of the individual succession.

In order to avoid sharp increases of duty at the points where successions or estates pass from one size class to the next higher class, the rates are very finely graduated advancing, in some instances, at steps of 1/20th of one percent. This has resulted in a very long rate schedule involving 171 changes. An indication of the general weight of duties for various sizes of estates and successions can be obtained by reference to the condensed table of rates published in "Taxation Statistics—1950", page 157.

Exemptions—Effective January 1, 1948, all estates having an aggregate net value of less than \$50,000 are exempt from duty. Prior to that date the exemption was \$5,000.

Successions passing to widows are subject to a deduction of \$20,000 plus \$5,000 for each dependent child, unless the child also benefits in which case the \$5,000 exemption is reduced by the amount of the benefit.

Successions passing to a dependent child normally are subject to a deduction of \$5,000, but if the child has no

surviving parent the deduction is raised to \$20,000. If there is more than one such dependent orphan, the extra \$15,000 deduction is apportioned among them.

Individual successions of less than \$1,000 to any beneficiary are exempt from duty. This, however, is not an exemption or deduction in the sense used above; e.g., a class "B" succession of \$3,000 is not reduced to \$2,000 before applying the rates of duty.

Successions to charitable organizations as defined under the Act are exempt from duty.

TABLE A
PROVINCIAL DISTRIBUTION

Number of Dutiable Estates Assessed, Aggregate Net Value Assessed and Total Revenue Assessed
Fiscal Years Ending March 31, 1950 and 1951

FISCAL YEAR ENDING MARCH 31, 1950							
	Number of Dutiable Estates Assessed	Aggregate Net Value Assessed	Total Revenue Assessed				Net Revenue Assessed
			Duty Assessed	Interest and Penalty Assessed	Adjustments to Previous Assessments		
					Increase	Decrease*	
		\$	\$	\$	\$	\$	\$
Newfoundland.....	2	193,800	27,816	—	—	20,601	7,215
Prince Edward Island.....	9	976,100	160,907	15	782	10,467	151,237
Nova Scotia.....	71	6,240,300	733,375	7,972	3,637	83,340	661,644
New Brunswick.....	39	4,901,300	991,675	191	11,503	140,757	862,612
Quebec.....	422	71,913,300	18,517,396	7,377	146,598	6,180,756	12,490,615
Ontario.....	1,149	158,070,100	30,022,046	29,027	292,418	8,892,359	21,451,132
Manitoba.....	102	10,351,000	1,346,846	922	23,568	76,985	1,294,351
Saskatchewan.....	97	8,642,100	1,018,436	6,012	12,217	47,027	989,638
Alberta.....	156	13,122,500	1,617,205	2,490	17,202	143,908	1,492,989
British Columbia.....	234	25,670,800	3,889,965	13,615	105,487	462,640	3,546,427
Yukon.....	—	—	—	—	—	—	—
Total Resident in Canada.....	2,281	300,081,300	58,325,667	67,621	613,412	16,058,840	42,947,860
Non-Residents.....	2,217	35,237,300	3,919,822	44,597	39,032	627,667	3,375,784
Grand Total.....	4,498	335,318,600	62,245,489	112,218	652,444	16,686,507	46,323,644
FISCAL YEAR ENDING MARCH 31, 1951							
		\$	\$	\$	\$	\$	\$
Newfoundland.....	9	1,050,500	138,108	—	20,601	1,602	157,107
Prince Edward Island.....	7	722,700	87,842	127	253	2,915	85,307
Nova Scotia.....	73	7,041,700	802,812	805	9,053	156,053	656,617
New Brunswick.....	42	5,935,400	883,489	60	1,866	282,446	602,969
Quebec.....	443	77,688,500	16,602,815	884	74,601	9,673,962	7,004,338
Ontario.....	942	147,916,200	22,327,236	1,573	269,273	12,423,405	10,174,677
Manitoba.....	87	14,863,100	3,607,465	60	55,015	57,567	3,604,973
Saskatchewan.....	68	5,200,000	463,449	207	3,060	24,882	441,834
Alberta.....	110	11,152,300	1,585,542	518	31,831	158,247	1,459,644
British Columbia.....	231	25,950,900	3,836,157	190	72,116	296,907	3,611,556
Yukon.....	2	66,100	2,671	—	—	641	2,030
Total Resident in Canada.....	2,014	297,587,400	50,337,586	4,424	537,669	23,078,627	27,801,052
Non-Residents.....	1,940	38,312,400	6,368,739	—	36,799	2,103,151	4,302,387
Grand Total.....	3,954	335,899,800	56,706,325	4,424	574,468	25,181,778	32,103,439

*The decrease adjustments consist mainly of credits for duties paid to provincial or foreign governments. Provincial duty credits in the fiscal year ending March 31, 1951, amounted to \$10,853,702 for Quebec duties paid and \$12,182,117 for Ontario duties paid.

TABLE B
Distribution of Federal Succession Duties by Economic Areas and by Size of Estate
FISCAL YEARS 1949-50 AND 1950-51

(All money figures in thousands of dollars)

Size of Estate	Canada						Maritime Region					
	1949-50			1950-51			1949-50			1950-51		
	Number of Estates	Total Value	Duties Assessed	Number of Estates	Total Value	Duties Assessed	Number of Estates	Total Value	Duties Assessed	Number of Estates	Total Value	Duties Assessed
Under \$ 50,000...	538	\$ 9,584	\$ 317	181	\$ 2,936	\$ 106	28	\$ 418	\$ 15	15	\$ 262	\$ 10
\$50,000- 75,000...	692	42,268	3,050	722	43,944	3,063	39	2,418	186	46	2,842	193
75,000- 100,000...	350	30,055	2,913	359	30,906	2,874	19	1,577	135	27	2,341	216
100,000- 125,000...	191	21,394	2,548	213	23,836	2,704	10	1,105	138	15	1,693	198
125,000- 150,000...	115	15,746	2,018	113	15,548	2,138	7	944	138	6	844	113
150,000- 200,000...	125	21,382	3,202	141	24,427	3,435	6	1,010	142	10	1,802	268
200,000- 300,000...	124	30,038	4,991	135	32,546	5,544	6	1,476	232	3	754	171
300,000- 400,000...	55	19,024	3,684	49	16,614	3,133	6	3,363	928	3	967	200
400,000- 500,000...	29	12,915	2,685	28	12,889	3,002				6	3,245	543
500,000- 750,000...	29	17,679	4,238	37	22,923	5,269						
750,000-1,000,000...	10	8,334	2,442	11	9,700	1,858						
Over 1,000,000...	23	71,662	26,238	25	61,318	17,212						
Total.....	2,281	300,081	58,326	2,014	297,587	50,338	121	12,311	1,914	131	14,750	1,912

Size of Estate	Quebec Region						Ontario Region					
	1949-50			1950-51			1949-50			1950-51		
	Number of Estates	Total Value	Duties Assessed	Number of Estates	Total Value	Duties Assessed	Number of Estates	Total Value	Duties Assessed	Number of Estates	Total Value	Duties Assessed
Under \$ 50,000...	89	\$ 1,339	\$ 47	43	\$ 750	\$ 35	294	\$ 5,578	\$ 192	71	\$ 1,150	\$ 32
\$50,000- 75,000...	122	7,455	538	143	8,707	612	324	19,816	1,461	330	20,087	1,419
75,000- 100,000...	68	5,891	592	76	6,594	623	169	14,478	1,412	166	14,293	1,359
100,000- 125,000...	39	4,350	539	50	5,541	644	94	10,635	1,229	100	11,268	1,290
125,000- 150,000...	19	2,568	322	24	3,333	472	64	8,804	1,136	56	7,699	1,023
150,000- 200,000...	28	4,808	709	35	6,074	860	58	9,929	1,475	66	11,600	1,538
200,000- 300,000...	20	4,923	816	27	6,557	1,015	71	17,299	2,905	81	19,460	3,361
300,000- 400,000...	12	4,210	888	15	5,151	920	30	10,331	2,003	23	7,804	1,507
400,000- 500,000...	7	3,063	711	7	3,180	698	13	5,797	1,129	14	6,440	1,562
500,000- 750,000...	8	5,071	1,380	10	6,331	1,511	14	8,272	1,826	17	10,401	2,291
750,000-1,000,000...	10	28,235	11,975	3	2,481	518	5	4,124	1,125	6	5,438	866
Over 1,000,000...				10	22,989	8,695	13	43,007	14,129	12	32,277	6,079
Total.....	422	71,913	18,517	443	77,688	16,603	1,149	158,070	30,022	942	147,917	22,327

Size of Estate	Prairie Region						British Columbia and Yukon Region																	
	1949-50			1950-51			1949-50			1950-51														
	Number of Estates	Total Value	Duties Assessed	Number of Estates	Total Value	Duties Assessed	Number of Estates	Total Value	Duties Assessed	Number of Estates	Total Value	Duties Assessed												
Under \$ 50,000...	83	\$ 1,381	\$ 35	29	\$ 379	\$ 12	44	\$ 868	\$ 28	23	\$ 395	\$ 17												
\$50,000- 75,000...	126	7,635	504	116	6,996	469	81	4,944	361	87	5,312	370												
75,000- 100,000...	67	5,746	531	51	4,340	347	27	2,363	243	39	3,338	329												
100,000- 125,000...	21	2,310	250	23	2,529	261	27	2,994	392	25	2,805	311												
125,000- 150,000...	9	1,224	139	10	1,340	160	16	2,206	283	17	2,332	370												
150,000- 200,000...	21	3,582	524	11	1,827	289	12	2,053	352	19	3,124	480												
200,000- 300,000...	11	2,503	403	11	2,756	481	16	3,837	635	13	3,019	516												
300,000- 400,000...	9	3,100	582	3	972	168	11	6,406	1,596	5	1,720	338												
400,000- 500,000...	4	1,852	370	11	10,076	3,470				5	3,972	1,108												
500,000- 750,000...	4	2,783	645																					
750,000-1,000,000...																								
Over 1,000,000...																								
Total.....	355	32,116	3,983	265	31,215	5,657	234	25,671	3,890	233	26,017	3,839												

TABLE C
Distribution of Federal Succession Duties by Economic Areas and by Age of Decedents
FISCAL YEARS 1949-50 AND 1950-51

(All money figures in thousands of dollars)

Age Group	Canada						Maritime Region					
	1949-50			1950-51			1949-50			1950-51		
	Number of Estates	Total Value	Duties Assessed	Number of Estates	Total Value	Duties Assessed	Number of Estates	Total Value	Duties Assessed	Number of Estates	Total Value	Duties Assessed
Below 45.....	60	\$ 4,743	\$ 568	66	\$ 7,098	\$ 1,283	4	\$ 256	\$ 26	3	\$ 221	\$ 18
45—49.....	62	5,542	626	41	7,432	2,217				5	434	39
50—54.....	96	8,445	1,127	87	10,295	1,477				7	616	54
55—59.....	152	15,208	1,932	148	19,201	3,121				7	706	96
60—64.....	213	34,194	6,265	207	32,454	5,165	4	456	58	11	1,000	106
65—69.....	263	39,474	8,265	263	41,790	6,959	13	1,504	228	23	2,508	320
70—74.....	267	31,172	5,259	248	30,417	4,702	15	2,584	562	19	1,249	112
75—79.....	275	39,711	7,206	233	40,822	8,885	12	1,104	108	12	2,232	442
80—84.....	207	48,577	16,159	171	31,978	4,315	24	1,692	187	12	1,183	172
Over 84.....	191	19,054	2,865	178	33,396	6,226	11	1,271	178	11	2,582	303
Age Not Stated.....	495	53,961	8,054	372	42,704	5,988	13	939	106	21	2,019	250
Total.....	2,281	300,081	58,326	2,014	297,587	50,338	21	1,474	157	131	14,750	1,912

Age Group	Quebec Region						Ontario Region					
	1949-50			1950-51			1949-50			1950-51		
	Number of Estates	Total Value	Duties Assessed	Number of Estates	Total Value	Duties Assessed	Number of Estates	Total Value	Duties Assessed	Number of Estates	Total Value	Duties Assessed
Below 45.....	12	\$ 1,315	\$ 178	24	\$ 3,975	\$ 958	25	\$ 1,910	\$ 249	26	\$ 2,149	\$ 223
45—49.....	20	1,344	95	8	4,074	1,745	27	3,251	460	19	2,176	343
50—54.....	27	2,574	332	25	1,969	172	44	3,699	423	37	6,023	1,030
55—59.....	34	3,444	434	49	7,058	1,303	62	6,067	702	54	7,078	1,113
60—64.....	46	6,517	1,284	54	8,568	1,473	90	18,729	3,534	93	17,534	2,794
65—69.....	55	8,875	1,667	67	12,329	2,828	103	20,032	5,009	102	18,376	2,605
70—74.....	63	9,542	2,243	53	6,338	910	101	11,597	1,670	96	14,815	2,584
75—79.....	65	12,161	2,681	46	13,030	3,486	121	17,097	2,910	104	16,414	2,610
80—84.....	37	20,583	8,759	40	6,531	1,112	111	21,579	6,572	77	18,278	1,990
Over 84.....	25	2,919	499	46	10,947	2,345	107	10,768	1,664	85	13,197	2,334
Age Not Stated.....	38	2,639	345	31	2,869	271	358	43,341	6,829	249	31,877	4,701
Total.....	422	71,913	18,517	443	77,688	16,603	1,149	158,070	30,022	942	147,917	22,327

Age Group	Prairie Region						British Columbia and Yukon Region					
	1949-50			1950-51			1949-50			1950-51		
	Number of Estates	Total Value	Duties Assessed	Number of Estates	Total Value	Duties Assessed	Number of Estates	Total Value	Duties Assessed	Number of Estates	Total Value	Duties Assessed
Below 45.....	15	\$ 1,058	\$ 90	9	\$ 517	\$ 68	5	\$ 284	\$ 31	6	\$ 458	\$ 64
45—49.....	9	557	32	7	526	42	5	310	33			
50—54.....	17	839	48	8	873	126	4	302	20			
55—59.....	30	3,022	377	20	2,781	451	22	2,219	361			
60—64.....	32	2,951	344	32	3,446	496	32	4,493	875	18	1,578	158
65—69.....	60	5,658	763	39	4,784	717	32	4,493	875	17	1,906	296
70—74.....	58	4,638	643	39	4,784	717	30	2,325	264	32	3,793	489
75—79.....	58	4,638	643	48	5,116	730	33	4,291	595	32	2,899	366
80—84.....	35	4,013	626	31	3,523	1,302	30	4,748	802	40	5,623	1,045
Over 84.....	24	2,383	266	21	3,055	548	24	2,761	384	21	2,931	493
Age Not Stated.....	33	2,981	325	20	4,265	882	13	1,447	271	16	2,405	362
Total.....	42	4,016	469	30	2,329	295	36	2,491	254	41	3,610	471
Total.....	355	32,116	3,983	265	31,215	5,657	234	25,671	3,890	233	26,017	3,839



BINDING SECT. FEB 4 1981

